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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,

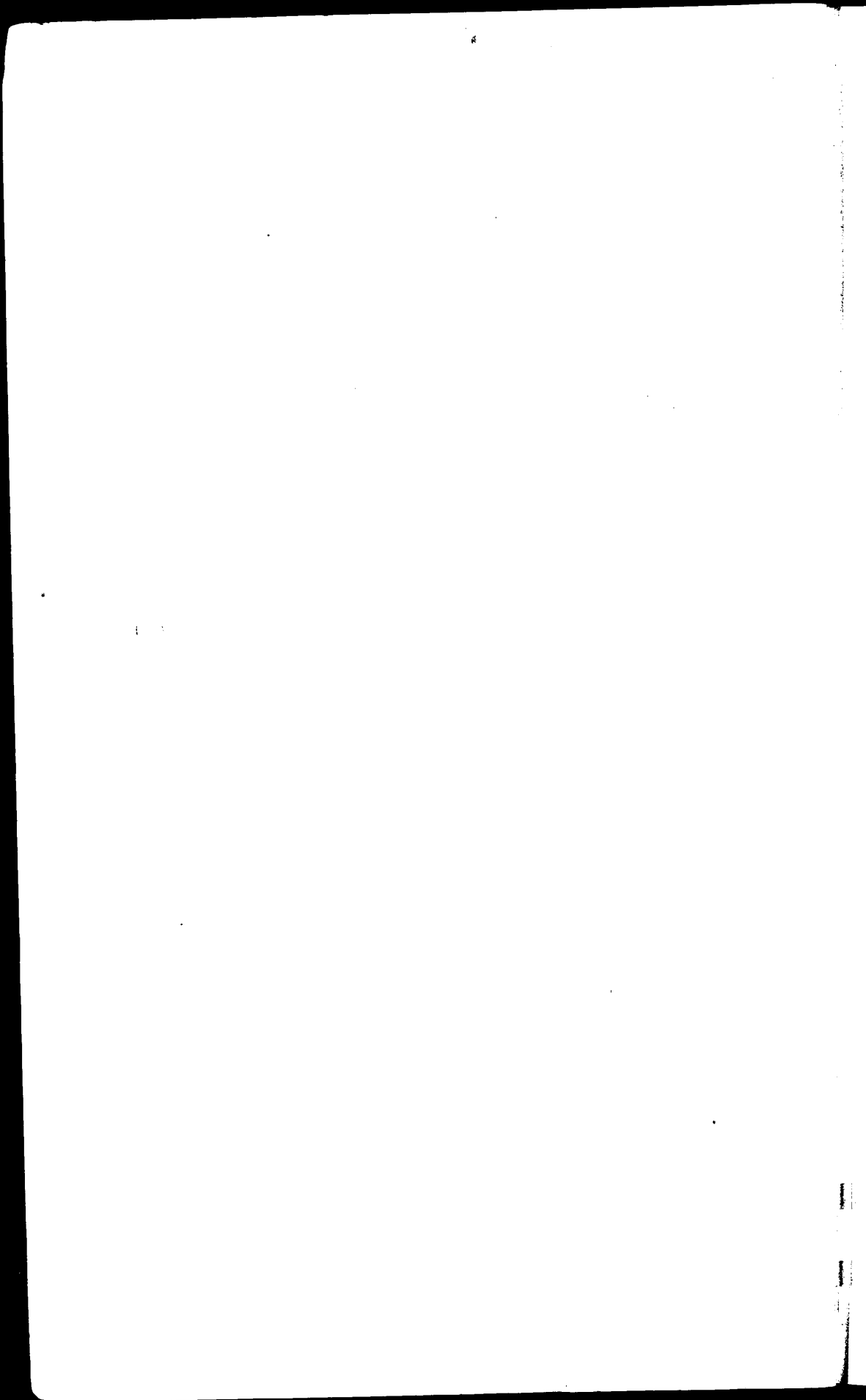
THE HOSPITAL SATURDAY FUND.

DECEMBER 1, 1906.

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.....Hospital.

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 8 and 9. 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 21.)
- (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 21.)
- (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 21.)

- (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 21.)
- (5) Every item of Income, including Legacies, must be included on the Income side of the account. (*See* Extract 2, Hospital Secretaries' Report, page 21.)
- (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 20, and Extract 3, Hospital Secretaries' Report, page 21.)
- (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 20.)
- (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 20.)
- (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 20, and Extract 4,
 Hospital Secretaries' Report, page 21.)

- (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 20, and Extract 5, Hospital Secretaries' Report, page 22.)
- (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 20, and Extract 5, Hospital Secretaries' Report, page 22.)
- (12) The sub-headings of "Salaries and Wages" have been revised. (See Extract 4, Mr. Griffiths' Report, page 20, and Extract 6, Hospital Secretaries' Report, page 22.)
- (13) "Interest on Loans" is transferred from "Administration" to "Extraordinary." (See Extract 5, Mr. Griffiths' Report, page 20, and Extract 7, Hospital Secretaries' Report, page 22.)
- (14) "Commission" is transferred from "Administration" to "Finance." (See Extract 8, Hospital Secretaries' Report, page 22.)
- (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." 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 22.)
- (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 13, and the words "see Return on page " inserted in the Income and Expenditure Account. (*See* Extract 10,* Hospital Secretaries' Report, page 22.)

- (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 appended at the foot of the Income and Expenditure Account. (*See* Extract 11, Hospital Secretaries' Report, page 22.)
- (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 20.)
- (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 21, and Extract 15, Hospital Secretaries' Report, page 23.)

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 24 and 25.

STATISTICS.

The statistics required by the three Funds will be found tabulated on pages 11 and 12. The following definitions will apply to these statistics :—

* Extract 10, Hospital Secretaries' Report, page 22, 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.

- (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 23.)
- (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 23.)
- (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 21, and Extract 14, Hospital Secretaries' Report, page 23, also Table I., page 11.)
- (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 22.)
- (5) The cost of out-patients is to be ascertained as nearly as possible and entered on Table II., page 12, such cost being part of the total Cost of Maintenance and Administration. (See Extracts 7, 8 and 9 of Mr. Griffiths' Report, page 21, and Extract 14, Hospital Secretaries' Report, page 23, also Table II., page 12.)

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 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 14.

* 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.

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.

INCOME AND EXPENDITURE ACCOUNT

Dr.

(Revision of

INCOME.		£	s.	d.	£	s.	d.	£	s.	d.
A. ORDINARY.										
I. Annual Subscriptions (see page) ..										
II. Donations (see page) ..										
Boxes (see page) ..										
III. King Edward's Hospital Fund for London ..										
IV. Hospital Sunday Fund ..										
V. Hospital Saturday Fund ..										
VI. Congregational Collections (apart from Hospital Sunday Fund)										
VII. Workmen's Collections (apart from Hospital Saturday Fund) ..										
VIII. Entertainments ..										
IX. Invested Property.										
Dividends ..										
Rents ..										
Income Tax Returned ..										
Interest on Deposit or Current Account ..										
X. Nursing Institution.										
Private Nurses ..										
Nurses' and Probationers' Fees ..										
XI. Patients' Payments.										
In-Patients ..										
Out-Patients ..										
XII. Other Receipts.										
Total Ordinary Income										
B. EXTRAORDINARY.										
I. Legacies.										
The Executors of										
II. Festivals, Bazaars, &c.										
For New Buildings or Equipment, or the Extinction of Debt incurred for such purposes..										
Total Extraordinary Income										
Total Income										
Balance, being excess of Total Expenditure over Total Income for the Year ..										

NOTE (when applicable).—The following provisions are not supplied to Patients by the Hospital:—

£

for the year ending the 31st December, 19

October, 1906.)

Gr.

EXPENDITURE.					£	s.	d.	£	s.	d.	£	s.	d.
A. MAINTENANCE.													
I. Provisions.													
1. Meat
2. Fish, Poultry, &c.
3. Butter, Bacon, &c.
4. Eggs
5. Milk
6. Bread, Flour, &c.
7. Grocery
8. Vegetables and Fruit
9. Malt Liquors
10. Aerated Water and Ice
II. Surgery and Dispensary.													
1. Drugs, Chemicals, Disinfectants, &c.
2. Dressings, Bandages, &c.
3. Instruments and Appliances
4. Wines and Spirits
5. Sundries
III. Domestic.													
1. Renewal and repair of Furniture
2. " " Bedding and Linen
3. " " Hardware, Crockery, Brushes, &c.
4. Washing done off Hospital premises (average weekly number of articles)*
5. Cleaning and Chandlery
6. Water
7. Fuel and Lighting—
(a) Coal
(b) Gas
(c) Electric Current
(d) Oil, Wood, &c.
8. Uniforms (Nurses', Porters', &c.)
9. Sundries
IV. Establishment.													
1. Insurance
2. Renewals and Repairs
3. Annual Cleaning
4. Garden
V. Salaries, Wages, &c.													
1. Medical
2. Dispensing
3. Nursing
4. Other Officers
5. Mechanics, &c.
6. Porters
7. Domestic servants
8. Scrubbers
9. Pensions
VI. Miscellaneous.													
1. Printing and Stationery
2. Postages
3. Advertisements
4. Sundries
Total Cost of Maintenance													
B. ADMINISTRATION.													
I. Management.													
1. Official Salaries
2. Pensions
3. Official Printing and Stationery
4. Official Postage and Telegrams
5. Official Advertisements
6. Law Charges
7. Auditors' Fee
8. Sundries
II. Finance.													
1. Appeals
2. Commission
3. Festivals, Bazaars, &c.
Total Cost of Administration													
Total Cost of Maintenance and Administration													
C. RENT, RATES AND TAXES.													
I. Rent													
II. Rates and Taxes													
Total Rent, Rates and Taxes													
Total Ordinary Expenditure													
D. EXTRAORDINARY EXPENDITURE.													
I. Interest													
II. Contributions to other Institutions													
III. Festivals, Bazaars, &c., for new buildings or equipment, or the extinction of debt incurred for such purposes.													
Total Extraordinary Expenditure													
Total Expenditure													
Balance, being excess of Total Income over Total Expenditure for the Year													

* In cases where the whole or any part of the washing is done on Hospital premises insert "See Return on p. , " or "See also Return on p. , " as the case may be.

STATISTICAL TABLES.

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 <i>As counted and recorded daily.</i>		
(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 <small>Ascertained by dividing the yearly total of daily counts, See (2), by the number of Patients treated to a conclusion, i.e., (3) + (4) - (5).</small>		

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

	† Expenditure on In-Patients in 19 .			† Average cost of each In-Patient in 19 .			* Expenditure on In-Patients in 19 .			† Average cost of each In-Patient in 19 .		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Maintenance :—												
(7) Provisions { <small>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.</small>												
(8) Surgery and Dispensary ...												
(9) Domestic												
(10) Establishment												
(11) Salaries, Wages, &c.												
(12) Miscellaneous Expenses... ..												
Administration :—												
(13) Management												
(14) Finance												
TOTALS												
AVERAGE TOTAL Cost of each In-Patient per week ... <small>Found by dividing the totals of columns marked † by average (6) and multiplying the quotient by seven, the number of days in a week.</small>												

* 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 (7) to (14), and against the Totals, by the number of In-Patients treated to a conclusion during the year, i.e., (3) + (4) - (5).

STATISTICAL TABLES (continued).

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 Maternity Patients included in No. 1 above, attended at the Hospital... ..		

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

	† Expenditure in 19....			‡ Average Cost per Out-Patient.		* Expenditure in 19....			‡ Average Cost per Out-Patient.	
	£	s.	d.	s.	d.	£	s.	d.	s.	d.
Maintenance :—										
(3) Surgery and Dispensary ...										
(4) Domestic										
(5) Establishment										
(6) Salaries and Wages (including Board of Officials, if any)										
(7) Miscellaneous										
Administration :—										
(8) Management and Finance ...										
TOTALS										
AVERAGE COST per Attendance										
<i>These averages are found by dividing the totals of columns † and *, by the totals of Out-Patient attendances No. (2) above.</i>										

* 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 (8) and against the Totals by the total number of new Out-Patients (1) above.

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						
Rent						
Rates... ..						
TOTAL COST OF WASHING DONE ON HOSPITAL PREMISES						

INDEX OF CLASSIFICATION.*

Revision of October, 1906.

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Advertisements—		
APPEAL	Finance	1
MAINTENANCE, AS CONTRACTS, VACANT POSTS, &c.	Miscellaneous	3
OFFICIAL	Management	5
Air-beds, water-beds, pillows, and cushions	Domestic	2
Alcohol (for patients)	See Malt liquors and wines and spirits.	
Ale	Provisions	9
Ambulance	Domestic	1
Ambulance (hire of)	Domestic	9
Analyst (for testing food, &c.)	Domestic	9
Annual cleaning (See Synopsis)	Establishment	3
Annual dinner	Finance	3
Annuities	See Pensions and Gratuities.	
Antiseptics	Surgery and Dispensary	1
Antiseptic soap	Domestic	5
Architect's fees (for inspection of buildings, &c.)	Salaries and Wages	4
Arrowroot	Provisions	7
Artificial limbs (if not provided by Samaritan Fund)	Surgery and Dispensary	3
Aseptic clothing	Domestic	8
Aseptic furniture	Surgery and Dispensary	3
Auditors' fees	Management	7
Awnings	Domestic	1
Bacon and ham	Provisions	3
Bandages, and all kinds of material used for making	Surgery and Dispensary	2
Barley	Provisions	7
Barometer	Domestic	1
Baskets	Domestic	3
Baskets (Laundry) (See Washing)	Domestic	3
Bath brick	Domestic	5
Bath fittings	Establishment	2
Bath, foot	Domestic	1
Bath mats	Domestic	1
Baths, portable	Domestic	1
Bath (vapour) apparatus	Surgery and Dispensary	3
Battery, electric (for bells, telephones, &c.)	Establishment	2
Battery, electric (for patients' treatment)	Surgery and Dispensary	3
Bazaars, &c.	See Festivals.	
Bed and pillows, air and water	Domestic	2
Bedding	Domestic	2
Bedding, cleaning, dressing and renovation of	Domestic	2
Bed linen, blankets, &c.	Domestic	2
Bedsteads	Domestic	1
Bed tables and rests	Domestic	1
Beef peptonoids	See Foods, prepared.	
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, 1."	
	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	9
Beer tap	Domestic	3
Beeswax	Domestic	5
Bells	Establishment	2
Belts, abdominal, &c. (if not provided by Samaritan Fund)	Surgery and Dispensary	3
Biscuits	Provisions	7
Blacking	Domestic	5
Blacklead	Domestic	5
Blankets	Domestic	2
Blinds, and repairs to	Domestic	1
Blisters	Surgery and Dispensary	5
Bloater paste	Provisions	7
Blue for laundry (See Washing)	Domestic	5
Board wages	Salaries and Wages	According to the sub-head under which the wages of the official should be classed.
Boiler composition	Establishment	2
Boiler (for kitchen)	Establishment	2
Boiler insurance	Establishment	1
Boiler, repairs to	Establishment	2
Books of reference (according to purpose)	Management or	3
	Miscellaneous	1
Boots, surgical (if not provided by Samaritan Fund)	Surgery and Dispensary	3
Bottled fruits	Provisions	7
Bottles, feeding	Surgery and Dispensary	5

* See page 6 of covering letter.

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Boxes, collecting	Finance	1
Brawn	Provisions	7
Bread baskets	Domestic	3
Bread platter	Domestic	1
Bronchitis kettle	Surgery and Dispensary	3
Brooms and brushes	Domestic	3
Buckets	Domestic	3
Builders' charges for new works	Balance-sheet	...
Builders' charges for ordinary repairs	Establishment	2
Builders' charges for repairs of exceptional character and costliness	Establishment	2
Builders' materials	Establishment	2
Burials	Miscellaneous	4
Cake	Provisions	6
Calico	Domestic	2
Candles	Domestic	7 d
Candlestick	Domestic	3
Canopies	Domestic	1
Card indexes—		
OFFICIAL	Management	3
FOR REGISTRATION OF PATIENTS, &c.	Miscellaneous	1
Cards, bed and diet	Miscellaneous	1
Cards and papers, prescription	Miscellaneous	1
Carpenters' tools and materials, <i>e.g.</i> , wood, nails, screws, varnish, glue, &c.	Establishment	2
Carpets, rugs, mats, liqoleum, &c.	Domestic	1
Carpet beating or vacuum cleaning	Domestic	5
Carriage of parcels	Domestic	9
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		
if for the carriage of washing to Laundry Company, it would be	Provisions	4
if to Hospital laundry	Domestic	4
Case books and case papers	Domestic	9
Catgut	Miscellaneous	1
Chamber utensils	Surgery and Dispensary	2
Chandeliers, gaseliers and electroliers	Domestic	3
Charts, temperature	Establishment	2
Cheese	Miscellaneous	1
Chimney sweeping	Provisions	3
China, glass and earthenware	Domestic	5
Christmas boxes	Domestic	3
Cider	Domestic	9
Cinder sifter	Provisions	1
Cleaning materials, such as hearthstone, bath brick, whitening, emery powder, metal polish, &c., &c.	Domestic	5
Cleaning windows	Domestic	5
Clerk of Works	Salaries and Wages	5
Clinical thermometers	Surgery and Dispensary	3
Clocks	Domestic	1
Clocks (winding)	Domestic	1
Clogs (for laundry hands) (<i>See</i> Washing)	Domestic	1
Clothes (for employees)	Domestic	8
Clothes (for patients) (if not charged to the Samaritan Fund)	Domestic	2
Clothes (nurses, porters, &c.)	Domestic	8
Clothes' nets	Domestic	2
Clothing, aseptic	Domestic	8
Coal and coke	Domestic	7 a
Coal bunker	Domestic	1
Coal scuttle	Domestic	1
Collecting boxes	Finance	1
Collector's salary	Finance	2
Commission	Finance	2
Commission on M.O. or P.O.O.	Miscellaneous	4
Confectionery	Provisions	6
Cooking utensils	Domestic	3
Copying press	Domestic	1
Cotton (for sewing)	Domestic	2
Cradles (for protection of fractured limbs, &c.)	Surgery and Dispensary	3
Crockery	Domestic	3
Crutches	Surgery and Dispensary	3
Curtains	Domestic	1
Curtains (for beds)	Domestic	2
Cutlery	Domestic	3
Diabetic bread	Provisions	6
Diet cards or papers	Miscellaneous	1
Dinner, festival	Finance	3
Disinfectants	Surgery and Dispensary	1
Disinfectant (for bedding and linen, &c.)	Establishment	2
Do. do. When installed	Balance Sheet	...
Do. do. Repairs to	Establishment	2
Dispensary sundries—as labels, jars, bottles, corks, funnels, mortars, pill machines, measures, starch, tar, scales, spatulas, knives, &c.	Surgery and Dispensary	5
Dressings, all materials used for	Surgery and Dispensary	2
Dress material	Domestic	8
Dry cleaning	Domestic	4
Dusters	Domestic	2
Dust pan	Domestic	3

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Earthenware	Domestic	
Elastic stockings	Surgery and Dispensary	
Electric apparatus (for patients' treatment)	Surgery and Dispensary	3
Electric lamps, <i>i.e.</i> , glass bulbs	Domestic	7 c
Electric light fittings	Establishment	2
Emery paper	Domestic	5
Engineer, consulting (for inspection of machinery, &c.)	Salaries and Wages	4
Engineers' tools and materials, <i>e.g.</i> , piping, cocks, elbows, gas burners, washers, cotton waste, oil, lard, tallow, asbestos packing, red and white lead, &c., &c.	Establishment	2
Engine room and boiler house sundries	Establishment	2
Entertainments (for patients)	Domestic	9
Essences of meat	<i>See</i> Foods, prepared.	
Essences (for kitchen)	Provisions	7
Evergreens (for decorations)	Domestic	9
Do. do. carriage of	Domestic	9
Extracts of meat	Surgery and Dispensary	1
Eye shades	Surgery and Dispensary	3
Fares (secretary, clerks)	Management	8
Fares to maternity patients	Miscellaneous	4
Fares, other	Miscellaneous	4
Fenders	Domestic	1
Festivals, Bazaars, &c. (for general purposes)	Finance	3
Festivals, Bazaars, &c. (for new buildings, &c.)	Extraordinary Expenditure	3
Fever hospital (charges for nurses, &c.)	Miscellaneous	4
Fire bars	Establishment	2
Fire extinguishing appliances	Domestic	1
Fire insurance	Establishment	1
Fire irons	Domestic	1
Flannel, fomentation	Surgery and Dispensary	2
Floor polish	Domestic	5
Floor polishing	Domestic	5
Flowers (for decorations)	Domestic	9
Fly papers and catchers	Domestic	5
Foods prepared:— Plasmon, Mellin's, Benger's, Allenbury's, Horlick's, Protene, Beef Peptonoids, Peptonised Milk, Virogon, Sanatogen, Valentine's Meat Juice, &c., &c.	Surgery and Dispensary	1
Funerals	Miscellaneous	4
Furniture, aseptic (for wards, theatre, &c.)	Surgery and Dispensary	3
Furniture (for chapel)	Domestic	1
Do. (for new buildings)	Balance sheet	
Game, of all kinds	Provisions	2
Games (for patients)	Domestic	9
Gas mantles, incandescent	Domestic	7 b
Gas ethyl chloride	Surgery and Dispensary	1
Gas fittings	Establishment	2
Gas governors	Domestic	7 b
Gas meter (rent of)	Domestic	7 b
Gas, N ₂ O	Surgery and Dispensary	1
Gas, oxygen	Surgery and Dispensary	1
Gauze (for dressings)	Surgery and Dispensary	2
Glass paper	Domestic	5
Glassware	Domestic	3
Glass, window	Establishment	2
Gluten bread	Provisions	6
Gratuities	<i>See</i> Pensions and Gratuities.	
Grounds (keeping in order)	Establishment	4
Guarantee premium	Management	1
Gymnastic apparatus (for patients' use)	Surgery and Dispensary	3
Haberdashery	Domestic	2
Hair (for beds)	Domestic	2
Handbells	Domestic	3
Hominy	Provisions	6
Honey	Provisions	7
Housemaids' boxes	Domestic	3
Huckaback towelling	Domestic	2
Incandescent mantles	Domestic	7 b
India-rubber stamps (anatomical)	Miscellaneous	4
Do. do. (for office purposes)	Management	2
India-rubber tubing (for surgical purposes)	Surgery and Dispensary	3
Inhalers	Surgery and Dispensary	3
Insect destroyers	Domestic	5
Instruments, surgical	Surgery and Dispensary	3
Ironmongery	Domestic	3
Jams, jellies, &c.	Provisions	7
Japanese handkerchiefs (for phthisical patients)	Surgery and Dispensary	2
Kettle, bronchitis, and stand for safety	Surgery and Dispensary	3
Kitchen cloths	Domestic	2
Kitchen utensils	Domestic	3
Knife board	Domestic	3
Knife-cleaning machine	Domestic	3
Laboratories (clinical) supplies for—		
Chemicals and Materials	Surgery and Dispensary	1
Apparatus	Surgery and Dispensary	3

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Lactometer	Domestic	1
Ladders or steps	Domestic	1
Lamps, electric, <i>i.e.</i> , glass bulbs	Domestic	7 c
Lamp oil	Domestic	7 d
Lard	Provisions	3
Lard (for dispensary purposes)	Surgery and Dispensary	1
Laundry baskets (<i>See</i> Washing)	Domestic	3
Laundry machinery fittings and appliances, repairs to (<i>See</i> Washing)	Establishment... ..	2
Laundry trolleys (<i>See</i> Washing)	Domestic	1
Law charges	Management	6
Lecturers' fees for lectures to nurses	Salaries and Wages	4
Leeches	Surgery and Dispensary	5
Lemon juice	Surgery and Dispensary	5
Lentils	Provisions	7
Lift, repairs to	Establishment	2
Lighting, <i>e.g.</i> , gas, electric, oil, candles, &c.	Domestic	7
Light treatment materials and apparatus --		
MATERIALS	Surgery and Dispensary	1
APPARATUS	Surgery and Dispensary	3
Limb, artificial (if not provided by Samaritan Fund)	Surgery and Dispensary	3
Lime juice	Provisions	10
Linen basket (<i>See</i> Washing)	Domestic	3
Linen press	Domestic	1
Linseed	Surgery and Dispensary	5
Locks	Establishment	2
Machine, sewing	Domestic	1
Machinery, laundry, repairs to (<i>See</i> Washing)	Establishment	2
Machinery, other, repairs to	Establishment	2
Mackintosh sheeting	Domestic	9
Malt liquors	Provisions	9
Mangle, or repairs to (<i>See</i> Washing)	Establishment	2
Mantles, incandescent (for gas light)	Domestic	7 b
Marking ink	Domestic	9
Masseur	Salaries and Wages	3
Masseuse	Salaries and Wages	3
Matches	Domestic	7 d
Material for nurses' dresses	Domestic	8
Meat extracts and essences	Surgery and Dispensary	1
Meats, potted	Provisions	7
Medical officer's fees... ..	Salaries and Wages	1
Medicinal waters	Surgery and Dispensary	1
Medicines	Surgery and Dispensary	1
Messages (patients' friends, doctors, &c.)...	Miscellaneous	4
Methylated spirit (for dispensary)	Surgery and Dispensary	1
Methylated spirit (for lamps)	Domestic	7 d
Meter, electric light, rent of	Domestic	7 c
Meter, gas, rent of	Domestic	7 b
Meter, water, rent of	Domestic	6
Midwife, fee of	Salaries and Wages	3
Mineral waters	Provisions	10
Mops	Domestic	3
Mortuary trolley	Domestic	1
Mousetraps	Domestic	3
Muff warmers and cartridges	Surgery and Dispensary	3
Napkins, table	Domestic	2
Needles	Domestic	2
Newspapers (for nurses)	Miscellaneous	4
Do. (for office)	Management	8
Do. (for patients)	Miscellaneous	4
Nurses' uniforms, including every article of dress supplied for nurses by the Institution	Domestic	8
Oatmeal	Provisions	6
Oil (for lamps)	Domestic	7 d
Oil (for lubricating)	Establishment	2
Operating gloves	Domestic	8
Operating tables	Surgery and Dispensary	3
Pails	Domestic	3
Pensions and gratuities	The chargeability of pensions should follow that of the remuneration formerly paid to the official in question. Examples:—	
	Secretary Management	2
	Steward Salaries and wages... ..	9
	Matron Do.	9
	Dispenser Do.	9
	Porter Do.	9
Photographs of patients	Surgery and Dispensary	5
Pickles and sauces	Provisions	7
Pillows, air and water	Domestic	2
Plants (for garden)	Establishment	4
Plaster of Paris	Surgery and Dispensary	2
Postage, not official or appeal, <i>e.g.</i> , for correspondence with tradesmen, nurses and servants, or respecting patients, &c.	Miscellaneous	2
Post-mortem gloves, coats, aprons, &c....	Domestic	8
Potted meat, fowl, tongue, &c.	Provisions	7
Prepared foods	<i>See</i> Foods, prepared.	
Prescription papers, &c.	Miscellaneous	1

ITEMS.	MAIN-HEADS.	SUB-HEADS.
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	1
Printing and stationery (official)	Management	3
Pulleys, bed	Domestic	1
Rabbits	Provisions	2
Registers of patients	Miscellaneous	1
Registrar's reports	Miscellaneous	1
Registry office fees	Salaries and Wages	7
Religious books (Bibles, &c., for patients)	Miscellaneous	4
Removal of patients, fares for (unless paid by Samaritan Fund)	Domestic	9
Rent of meters (electric light)	Domestic	7 c
Do. do. (gas)	Domestic	7 b
Do. do. (water)	Domestic	6
Repairs (ordinary)	Establishment	2
Do. (extraordinary)	Establishment	2
Report, Annual (printing of)	Management	3
Returned empties	See Carriage of parcels.	
Retrying bedstead wheels	Domestic	1
Rice	Provisions	7
Rooms (for meetings, hire of)	Management	8
Rope (for bedding)	Domestic	2
Rugs (for beds)	Domestic	2
Do. (for floor covering)	Domestic	1
Sacking (for bedding)	Domestic	2
Safe	Domestic	1
Safety pins	Surgery and Dispensary	2
Salaries and Wages :—		
BARBER	Salaries and Wages	6
BATH ATTENDANT	Salaries and Wages	6
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.	
CHAPLAIN	Salaries and Wages	4
CHARWOMEN	Salaries and Wages	8
COLLECTOR'S COMMISSION	Finance	2
COLLECTOR'S SALARY	Finance	2
DISPENSER	Salaries and Wages	2
DOMESTIC SERVANTS, <i>e.g.</i> , cooks, house-maids, wardmaids, &c.	Salaries and Wages	7
ENQUIRY OFFICER, or LADY ALMONER ...	Salaries and Wages	4
GARDENER	Establishment	4
HOUSEKEEPER	Salaries and Wages	4
IRONERS' WAGES (See Washing)	Salaries and Wages	8
LADY ALMONER	Salaries and Wages	4
LAUNDRESSES (See Washing)	Salaries and Wages	8
LAUNDRYMEN (See Washing)	Salaries and Wages	6
MASSEUR	Salaries and Wages	3
MASSEUSE	Salaries and Wages	3
MATERNITY NURSES	Salaries and Wages	3
MATRON	Salaries and Wages	3
MECHANICS	Salaries and Wages	5
MEDICAL OFFICERS	Salaries and Wages	1
MORTUARY ATTENDANT	Salaries and Wages	6
NEEDLEWOMAN	Salaries and Wages	7
NURSES	Salaries and Wages	3
PHARMACIST	Salaries and Wages	2
PORTERS	Salaries and Wages	6
SCRUBBERS AND CHANWOMEN	Salaries and Wages	8
SECRETARY	Management	1
SISTERS	Salaries and Wages	3
STEWARD	Salaries and Wages	4
THEATRE ATTENDANT	Salaries and Wages	5
THEATRE PORTER	Salaries and Wages	6
WATCHERS FOR DELIRIOUS PATIENTS ...	Salaries and Wages	3
Salt	Provisions	7
Sand	Domestic	5
Sandpaper	Domestic	5
Sardines	Provisions	7
Sauces	Provisions	7
Sausages	Provisions	3
Scales (household)	Domestic	1
Shot (for fracture extension)	Surgery and Dispensary	5
Shrouds	Domestic	2
Sieves (hair)	Domestic	
Soap and Soda (for laundry) (See Washing)	Domestic	5
Soap, all other	Domestic	5
Soda (for domestic work)	Domestic	5
Soda (for pharmacy work)	Surgery and Dispensary	1
Solicitor's fees	Management	6
Speaking tubes	Establishment	2
Spirits and wine as solvents, &c., for drugs	Surgery and Dispensary	1
Spirits of wine (for liniments, &c.)	Surgery and Dispensary	1
Splints	Surgery and Dispensary	3
Sponges (for household use)	Domestic	5
Sponges (for surgical use)	Surgery and Dispensary	2
Sprays	Surgery and Dispensary	3
Starch (for dispensary)	Surgery and Dispensary	1
Starch (laundry) (See Washing)	Domestic	5

ITEMS.	MAIN-HEADS.	SUB-HEADS.																		
Sterilizing, drums and tins	Surgery and Dispensary	3																		
Stout	Provisions	9																		
Stretcher	Domestic	1																		
Subscription boxes	Finance	1																		
Subscriptions to other institutions	Extraordinary	2																		
Sugar (for dispensary)	Surgery and Dispensary	1																		
Surplice	Domestic	2																		
Sweeping chimneys	Domestic	5																		
Table linen	Domestic	2																		
Table (operating)	Surgery and Dispensary	3																		
Tapers	Domestic	7 d																		
Tea	Provisions	7																		
Telephone (private installation)	Balance sheet	2																		
Telephone (private installation) upkeep of	Establishment	2																		
Telephone subscription	Miscellaneous	2																		
Telephone (Trunk line fees)	Miscellaneous	2																		
Theatre clothing (for surgeons and others)	Domestic	8																		
Thermometers (not clinical)	Domestic	1																		
Ticking (for beds)	Domestic	2																		
Time tables	Miscellaneous	1																		
Tinned meats (fowl, tongues, &c.)	Provisions	7																		
Toilet paper	Miscellaneous	1																		
Tools (carpenters, engineers, &c.)	Establishment	2																		
Towels	Domestic	2																		
Travelling expenses	See PAROS.																			
Trays	Domestic	1																		
Trolleys (for diets, medicines, wines and spirits, coals, &c., &c.)	Domestic	1																		
Trolleys, laundry (See Washing)	Domestic	1																		
Tuning organs and pianos	Domestic	1																		
Turpentine (for dispensary)	Surgery and Dispensary	1																		
Turpentine (for household purposes)	Domestic	5																		
Type duplicator	Management or	3																		
Typewriting	Miscellaneous	1																		
Uniforms (porters', nurses', &c.)	Domestic	8																		
Utensils, china and earthenware	Domestic	3																		
Utensils (cooking)	Domestic	3																		
Vaccine points and tubes	Surgery and Dispensary	1																		
Vacuum cleaning	Domestic	5																		
Vermin killers	Domestic	5																		
Vinegar	Provisions	7																		
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>3</td></tr> <tr> <td>Soap, &c., for washing</td><td>Domestic</td><td>5</td></tr> <tr> <td>Laundrywomen's wages</td><td>Salaries, wages, &c.</td><td>8</td></tr> <tr> <td>Laundrymen's wages</td><td>Salaries, wages, &c.</td><td>6</td></tr> <tr> <td>Laundry, machinery and appliances</td><td>Establishment</td><td>2</td></tr> <tr> <td>Laundry trolleys and so on.</td><td>Domestic</td><td>1</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	3	Soap, &c., for washing	Domestic	5	Laundrywomen's wages	Salaries, wages, &c.	8	Laundrymen's wages	Salaries, wages, &c.	6	Laundry, machinery and appliances	Establishment	2	Laundry trolleys and so on.	Domestic	1
Laundry baskets	Domestic	3																		
Soap, &c., for washing	Domestic	5																		
Laundrywomen's wages	Salaries, wages, &c.	8																		
Laundrymen's wages	Salaries, wages, &c.	6																		
Laundry, machinery and appliances	Establishment	2																		
Laundry trolleys and so on.	Domestic	1																		
Washing materials—soap, soda, starch, &c., used in laundry. (See Washing)	Domestic	5																		
Water beds and pillows	Domestic	2																		
Waterproof sheeting	Domestic	2																		
Waters (medicinal)	Surgery and Dispensary	1																		
Weighing machines, for household purposes	Domestic	1																		
Weighing machines, for wards	Domestic	1																		
Wills (extracts from)	Management	8																		
Winding clocks	Domestic	1																		
Window cleaning	Domestic	5																		
Wines and spirits (as solvents, &c., for drugs)	Surgery and Dispensary	1																		
Wines and spirits (for patients)	Surgery and Dispensary	4																		
Wool, coloured (for sight testing)	Surgery and Dispensary	3																		
X-Ray operator's fee	Salaries and Wages	4																		
X-Ray materials (plates, chemicals, tubes, accumulators, &c., &c.)—																				
APPARATUS AND MATERIALS	Surgery and Dispensary	3																		
CHEMICALS	Surgery and Dispensary	1																		
X-Ray installation	Balance Sheet.																			

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.

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 availed 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.

WASHINGTON.—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	Renovals 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.

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 ntile 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.

BALANCE SHEET, 31st December, 19

1.—To SUNDRY CREDITORS.

To include all Tradesmen's unpaid accounts and accrued 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.

3.—To CAPITAL ACCOUNTS.

(A) For Special Purposes.

This sub-heading is 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 it are to be included all endowments for special purposes, as the Samaritan Fund, if under the direct control of the Governing Body, and Bed or Cot Endowments, &c.

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 this heading; such Funds not being under the direct control of the Governing Body.

(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 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.

(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.

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 shewn.)

"Cash in the Hands":—

(1) Of Treasurer.

(2) Of Secretary.

(3) Of other Officials.

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

In some large Institutions separate Banking Accounts are kept for Uninvested 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 shewn.

Subscribers whose Subscriptions have not been received should of course not be treated as Debtors to the Institution.

3.—By INVESTMENTS ON CAPITAL ACCOUNTS.

(A) For Special Purposes.

(B) For Buildings and Equipment.

(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.

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

BALANCE SHEET—continued.

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.

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.

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.

4.—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, and of any landed property or estates held, 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 many cases, however, this is impossible, either because the estates and the other properties 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—

- (A) The Site, Buildings, Furniture, and appliances of the Hospital acquired prior to
- (B) Landed Property and Estates particulars of which are set out in Schedule page .

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.

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.

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.

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.

King's Fund



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