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KING EDWARD'S HOSPITAL FUND FOR LONDON, 10 OLD JEWRY, E.C.2.

THE METROPOLITAN HOSPITAL SUNDAY FUND, MANSION HOUSE, E.C.4.

THE HOSPITAL SATURDAY FUND, 54 GRAY'S INN ROAD, W.C.1.

## REVISED UNIFORM SYSTEM OF HOSPITAL ACCOUNTS.

4th Edition, January, 1926.

### HOSPITAL SATURDAY FUND'S PAYMENTS IN THE INCOME AND EXPENDITURE ACCOUNTS OF THE HOSPITALS.

- (1) Following on the decision of the Hospital Saturday Fund to base its payments to Hospitals on the services rendered to that Fund's subscribers, the three Funds have decided that the Hospital Saturday Fund's payments in the published Income and Expenditure Accounts of the Hospitals should no longer appear under *Central Funds* but should be entered under *Receipts on Account of Services rendered* and that the wording of the present sub-head "*Hospital Contributory Associations*" be altered to "*Contributory Schemes*."
- (2) The headings in the Income and Expenditure Account will now read as follows:—

#### I. Voluntary Gifts.

##### 2. CENTRAL FUNDS:—

King Edward's Hospital Fund.  
Hospital Sunday Fund.  
Other Central Funds.  
(*To be detailed.*)

#### II. Receipts on Account of Services rendered.

##### 1. CONTRIBUTIONS ON ACCOUNT OF SERVICES TO PATIENTS:—

##### (a) From Patients and their Societies—

Patients.  
Contributory Schemes—  
Hospital Saturday Fund.  
Hospital Saving Association.  
Other Schemes.  
(*To be detailed.*)  
Approved Societies.  
Other Sources.

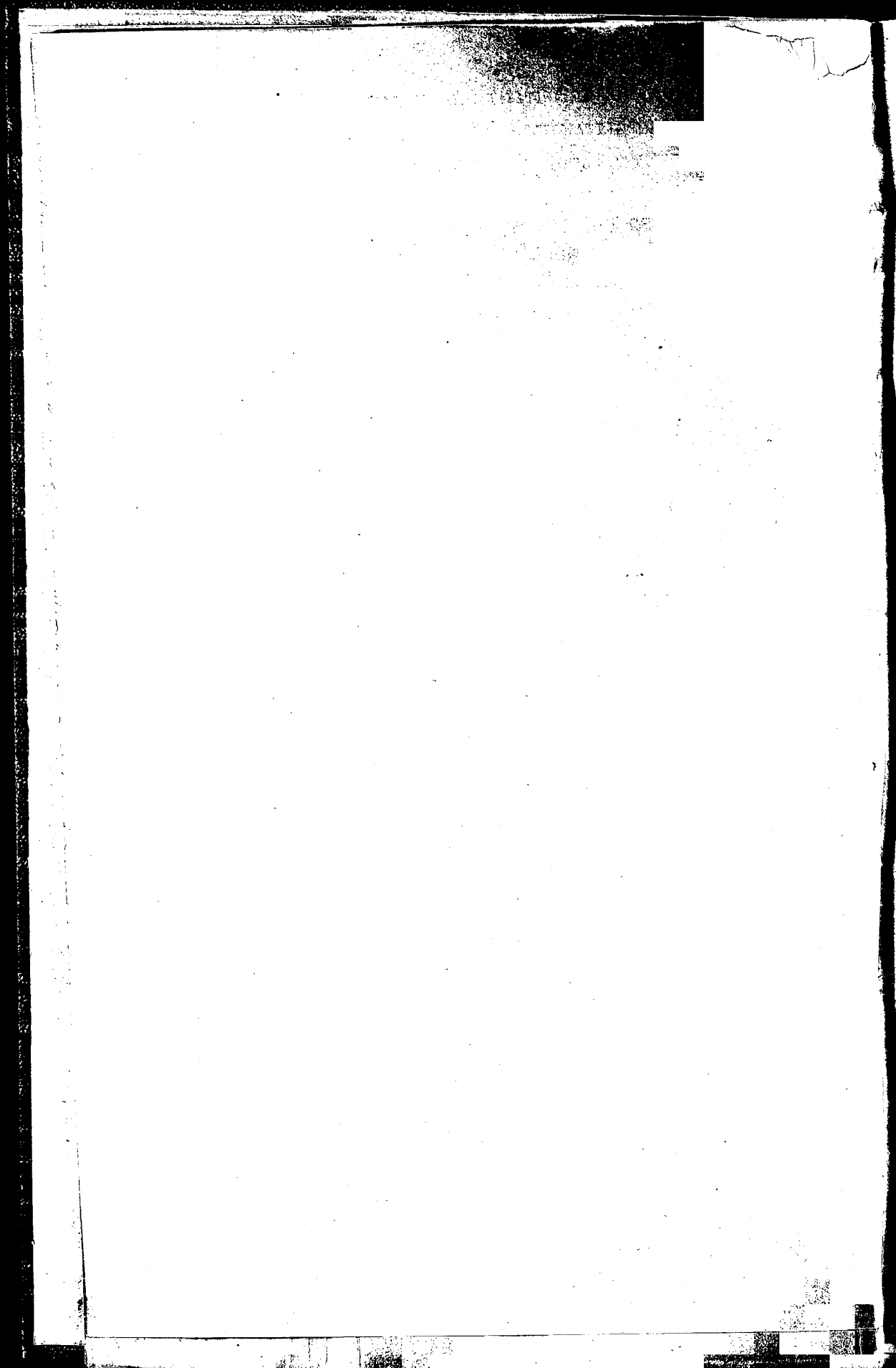
- (3) The alteration in the headings will be incorporated in the next revision of the Revised Uniform System, but the three Funds have decided to give immediate effect to the decision by formally notifying the Hospitals of the new rule which will come into effect in the Accounts covering 1931.
- (4) Hospitals are, therefore, requested to regard this circular as forming a supplement to the current edition of the Revised Uniform System.

KING EDWARD'S HOSPITAL FUND FOR LONDON, 10 OLD JEWRY, E.C.2.  
LEONARD COHEN, *Chairman, Hospital Economy Committee.*

THE METROPOLITAN HOSPITAL SUNDAY FUND, MANSION HOUSE, E.C.4.  
G. H. MAKINS, *Chairman, Distribution Committee.*

THE HOSPITAL SATURDAY FUND, 54 GRAY'S INN ROAD, W.C.1.  
F. C. GOSS, *Chairman, Distribution Committee.*

November, 1931.



KING EDWARD'S HOSPITAL FUND FOR LONDON.  
THE METROPOLITAN HOSPITAL SUNDAY FUND.  
THE HOSPITAL SATURDAY FUND.

REVISED UNIFORM SYSTEM OF HOSPITAL ACCOUNTS.  
4th Edition, January, 1926.

Supplement 1929.

As the result of experience and after consultation with the Hospitals, it has been found desirable to amend the paragraphs of the Revised Uniform System relating to *Training Schools attached to Maternity Hospitals*; *Definition of an Available Bed*; *Average Number of Patients Resident Daily*; and also *Section A. of the In-patient Statistical Table*, as follows:—

**I. Paragraph (11), pages 5 and 6. Delete the published text and substitute the following:—**

- (11) A Training School attached to a Hospital (a) for the training of midwives and maternity nurses, or (b) for the purpose of giving a course of preliminary training to its own nurses before entering the wards, is to be treated as an integral part of the Hospital. The income and expenditure of the Training School should, therefore, be amalgamated with that of the Hospital under each appropriate heading of the Income and Expenditure Account of the Hospital.

If a Hospital receives into residence Medical Students or Post Graduates for a course in maternity work, the cost of their board and lodging should be eliminated from the Hospital Accounts by being set off against any fees received from them.

**II. Paragraph (21), Section (b) Sub-section 1, pages 9 and 10. Delete the published text and substitute the following:—**

- (21) (b) Staff Education. (1) Midwifery Pupils: The proportion of the training fees paid by a Public Authority will be included with the fees from the pupils themselves and shown in the Income and Expenditure Account under II. Receipts on Account of Services Rendered—2. Fees. Nurses and Probationers' Fees. As the Income and Expenditure Account should show the actual expenditure for the year dealt with by the account, the whole of the fees covering the actual training given during the year of the account, and only that amount, should be brought into Income. Any portion of the fees not received will appear on the Balance Sheet under Debtors, while, in the case of fees paid in advance, the proportion representing any uncompleted period of training at the end of the accounting year will be carried forward and appear on the Balance Sheet under Creditors.

(The remaining text of the paragraph stands.)

III. Paragraph (73), pages 30 and 31. Delete the published text and substitute the following:—

(73) *Definitions of Beds.*—For statistical purposes, a bed is to be regarded as a service and not as an article of furniture.

(A) *Bed Complement.*—The Bed Complement of a Hospital is the number of units of bed-service, that is, the total number of beds normally provided for the reception of In-patients. It includes, therefore, permanent beds temporarily closed, and excludes temporary beds.

The Bed Complement will not include beds that have never been open for use by patients, nor beds that have been permanently closed. Thus a Hospital of 200 beds means that the Hospital normally provides 200 units of bed-service for In-patients; as a temporary measure, there may be a greater number (*e.g.*, in an emergency) or a lesser number (*e.g.*, during a reconstruction).

The following classes of beds for In-patients, regarding which the practice has not always been uniform, should be included in the Bed Complement:—Beds reserved for contingencies such as Accident, Isolation, Observation, Septic cases, etc., and Beds reserved for the hospital treatment of the Staff.

The following classes of beds should not be included in the Bed Complement:—Beds in the Labour Rooms of Maternity Wards; Cots for newly born Infants in Maternity Wards; Temporary Beds; Beds in the Out-patient Department; Beds in a sick-room reserved for the use of nurses suffering from minor ailments.

(B) *Temporary Beds.*—A bed (or stretcher) brought into use to supplement the Bed Complement is a Temporary Bed. If a ward is temporarily closed and an equivalent number of beds is provided in another part of the Hospital, the service is still available and for statistical purposes there is neither closure of beds nor provision of temporary beds.

(C) *Open Beds.*—An Open Bed is one which forms part of the Bed Complement and which is at the time either in use by an In-patient or available for the admission of an In-patient.

(D) *Occupied Beds.*—An Occupied Bed is one that is allotted to a patient included in the daily count of In-patients.

IV. Paragraph (75), page 31. Delete the published text and substitute the following:—

(75) *Average Daily Number of Beds and In-patients.*—The average daily numbers will require to be ascertained for each of the following:

1. Bed Complement of the Hospital;
2. Beds Closed owing to—
  - (a) Re-building or Extension Schemes;
  - (b) Repairs, Re-decoration, Cleaning or Infection;
  - (c) Other causes (to be specified);
3. Beds Open;
4. Beds Occupied (*i.e.*, Patients resident daily).

These averages are to be calculated by adding together the



totals of the daily counts for each day in the year and dividing the resulting total by the number of days in the year, 365 or 366 as applicable ; the daily record need not necessarily enumerate the open beds, as those can be ascertained by deducting the beds closed from the complement. This daily count should be recorded in a book kept for the purpose and should be made at an hour when there is a minimum of movement among the patients : to secure uniformity of practice among the Hospitals, midnight is recommended as the most suitable hour.

If the Hospital is closed\* for part of the year, the average daily number of beds occupied for the period during which the Hospital was open may be given in a footnote, but this number must not be given under this heading in the Statistical Table itself.

\* Where the Hospital is closed for building reconstruction or abnormal works the question of the method of dealing with statistics should be referred to the King's Fund.

V. In-patient Statistical Table, page 38: Section A. Number of Beds and In-patients. Delete the published text and substitute the following:—

A. NUMBER OF BEDS AND IN-PATIENTS.

		Numbers in 19 (Year under review)	Numbers in previous year.
1. BEDS :	(a) Complement at 31st December ... ..		
	(b) Average Daily Complement during the year ...		
<i>These figures to be based on the daily count.</i>	(c) Average Daily Number Closed during the year, owing to :— ... ..		
	(i) Re-building or Extension Schemes ... ..		
	(ii) Repairs, Redecoration, Cleaning or Infection		
	(iii) Other causes ( <i>to be specified</i> ) ... ..		
	(d) Average Daily Number Open during the year ...		
	(e) Average Daily Number Occupied during the year		
2. Number of In-patients in the Hospital at beginning of year	...		
3. " " " admitted during year	...		
4. " " " in the Hospital at the end of the year	...		
5. Average number of days each Patient was resident	...		
<small>(Ascertained by dividing the yearly total of daily counts, viz. :—....., by the number of Patients treated to a conclusion, i.e., (2) + (3) - (4).)</small>			
6. Number of Patients admitted and discharged during the year	(i) only 1 day		
who were resident for	(ii) 2 and 3 days		

(Section B of the table stands.)

(OVER)

*Consequential Alterations.*

- (a) The re-numbering of the headings of Part A. of the In-patient Statistical Table will necessitate the following alterations :—
- (i) **Paragraph (77), page 32.** In the inset paragraphs—*Average Number of Days each Patient was Resident* and *Average Cost per In-patient*—  
**For the figures 4 + 5 - 6 substitute 2 + 3 - 4.**
- (ii) **In-patient Statistical Table, page 38.** In the footnote marked\*—  
**For (No. 3 in A above) substitute (No. 1 (e) in A above).**  
 and in the footnote marked†—  
**For (Nos. 4 + 5 - 6 in A above) substitute (Nos. 2 + 3 - 4 in A above)**
- (b) **Pro Forma Laundry Account, page 47.** In the list of deductions inset below "Total Expenditure" **delete the words *Training School*** and adjust the illustrative figures accordingly.
- (c) Throughout the published text **substitute** the term *Bed Complement* **for** *Beds Available* or equivalent phrase.

KING EDWARD'S HOSPITAL FUND FOR LONDON, 10 OLD JEWRY, E.C.2,  
 H. R. MAYNARD, *Secretary.*

THE METROPOLITAN HOSPITAL SUNDAY FUND, MANSION HOUSE, E.C.4,  
 ARNOLD JAMES, *Secretary.*

THE HOSPITAL SATURDAY FUND, 52-54 GRAY'S INN ROAD, W.C.1,  
 WILLIAM H. REED, *Secretary.*

*December, 1929.*

# KING EDWARD'S HOSPITAL FUND FOR LONDON.

## QUANTITY STATISTICS.

### INTRODUCTION.

i. The Hospital Economy Committee of the King's Fund has for some time had under consideration the question of supplementing the use of the present statistics of the money cost of working at Hospitals by the use of statistics of quantities consumed.

ii. This memorandum has been prepared by the Committee, after consultation with representatives of a large number of hospitals ; the probable requirements of hospitals of all kinds and sizes having also been kept in sight throughout. Use has also been made of the results of a good deal of experimental work in the extension of the system carried on in consultation with the King's Fund, in many London Hospitals during the past few months. The memorandum discusses methods by which individual hospitals may prepare records of quantities consumed, and may use them for the purpose of securing the co-operation of the various departments of the hospitals in strengthening the control of expenditure.

iii. While the memorandum has been prepared primarily with a view to assisting and encouraging those hospitals where the importance of recording and comparing quantities consumed has not yet been fully realised, the Hospital Economy Committee hope that it may also be of some use to the responsible officers of those hospitals where fairly full use is already made of the information contained in their records of quantities consumed.

iv. This side of hospital work is particularly important at the present time, partly because the difficulties of the hospitals are due, not to decreased income but to increase of expenditure ; partly because, at present price levels, any excessive consumption will cost far more than it did before the War ; and partly because there is reason to believe that the continued support of business men and others who have contributed to hospitals through the Combined Appeal, and in other ways, may be more readily secured if active steps are taken to develop the business side of Hospital administration.

v. The King's Fund will be pleased to do what it can to assist the hospitals in any difficulties which they may experience in putting into operation the methods discussed in the memorandum, or in adapting them to the circumstances of particular institutions ; and any enquiries or suggestions will receive the most careful and sympathetic consideration of the Hospital Economy Committee.

## KING EDWARD'S HOSPITAL FUND FOR LONDON.

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### QUANTITY STATISTICS AND COMPARATIVE CHARTS.

- (1) It is now generally realised by those responsible for the management of Hospitals that adequate control of expenditure is no less important than organisation of income, and that a sum of money saved by economy is equivalent to a donation of a like amount.
- (2) The fact that the purchase of stores is merely a transfer of money from a banking account to the store-room, and that stores should be controlled as carefully as the money which is represented by them is, however, sometimes overlooked.
- (3) One element in the control of expenditure is the control of quantities consumed. It is therefore suggested that the institution of Quantity Statistics and Comparative Charts, in those Hospitals which have not yet adopted the system, would enable the Secretary or other Administrative Officer to locate excessive consumption, and would also encourage economy amongst the Nursing, Administrative and Departmental Staff.
- (4) Two of the most valuable results of a complete system of Quantity Statistics would be the evidence which such a system would provide to refute any suggestions that the patients were being underfed on the one hand, and on the other to demonstrate to supporters that the Hospital is really efficient and is methodically economical.

### *Meaning and Explanation of Quantity Statistics.*

- (5) The expenditure of a charitable institution is usually controlled by the Committee, or some other supervising body, who watch the total cost of the institution, and of the various departments. Consumption, however, from which expenditure originates, can be more effectively controlled by each individual concerned observing quantities consumed. Thus, reduction in the consumption of gas is more readily effected if the Cook or Sister concerned studies the meter readings, and keeps the gas flame down to the minimum required for the actual work in hand. A Laundry Superintendent can reduce the consumption of soap, etc., by observing the minimum amount required for a specified number of articles, and weighing out the materials accordingly.
- (6) This consideration of quantities must necessarily be practised, to some extent, by every executive officer, but it is most desirable that it should be done upon a systematized principle. Even those who

have been accustomed to a more or less haphazard control would be taught to apply control in a systematic manner, and to maintain records for the assistance of their successors, or of others faced with similar problems.

*Distinction between Quantity Statistics and Financial Statistics.*

- (7) It is sometimes found that the distinction between Quantity Statistics and Financial Statistics is not fully appreciated.
- (8) In Financial Statistics, even if the quantity of any commodity consumed in a particular ward or department remained constant, the amount spent would change in accordance with fluctuations in the purchasing price. An accurate comparison of various periods based upon cost, is thus rendered impossible without taking into account influences which are beyond the control of those responsible for the consumption.
- (9) The question of price fluctuation concerns, primarily, those responsible for the purchasing of commodities, but any increase or reduction in the consumption, per unit, of the number, lbs. or pints, of any commodities concerns every person who is interested in the welfare of the institution.
- (10) In Quantity Statistics, price fluctuations are eliminated and can have no effect upon any comparison for different periods.

*General and Secondary Advantages of Quantity Statistics.*

- (11) If the total cost of articles of food be divided by the number of occupied beds in a Hospital, it is quite possible that a reasonable cost per bed will be shown in spite of excessive consumption in certain wards. It is only by keeping records of quantities consumed in each ward or department that waste can be localised and checked.
- (12) The following examples of waste mentioned by the late Sir Napier Burnett in "Lectures on Dietetics and Hospital Administration," are illustrative of the value of Quantity Statistics :—
  - (a) At a Hospital where an important item of food was purchased at an exceedingly low figure, it was discovered that the quantity consumed was higher than at any other Hospital. The waste was not apparent, on account of the low cost per bed, and the Hospital derived no benefit from its ability to buy cheaply.
  - (b) One Hospital was consuming  $\frac{1}{2}$  lb. of sugar per patient per day in spite of the fact that the maintenance cost of the

Hospital was very reasonable, and there appeared to be no cause for misgiving.

- (c) At another Hospital, it was found that the consumption of meat was  $2\frac{1}{2}$  lbs. per patient per day, and of milk  $2\frac{3}{4}$  pints.

*Co-operation of the Staff.*

- (13) It has been suggested that an effective way to ensure economy in a Hospital is to interest the Doctors and Nurses in the Management, for, whereas they would probably feel annoyed at being asked individually to account for some increase in cost, they would, no doubt, enter into the spirit of a general effort to keep consumption at the lowest possible figure compatible with efficiency. Administration would be considerably lightened by such co-operation.
- (14) It is always difficult and unpleasant to call upon Sisters and Heads of Departments to explain some apparent extravagance, for they will never admit waste, and would probably feel indignant at being questioned. An individual Ward or Department concerned may show an improvement for a week or so, but the figures will rise again in course of time, unless something is done to maintain the interest of the Staff. This can be done by a careful and continuous record of Quantities consumed, which should be charted and exhibited, circulated, or otherwise brought to the notice of the officers concerned, by such methods and at such intervals as may be considered best in each case.
- (15) The system of comparison by Wards, of Quantities consumed over a period, is of great importance.
- (16) In one or two Wards, Doctors and Nurses may be anxious to prevent waste, but if the figures for all Wards are lumped together to obtain the average cost per bed, they receive no encouragement, for the result is that Wards in which some measure of economy is practised are compelled to share in the extravagance of other Wards.
- (17) Most of the larger Hospitals already keep records which enable the Secretary or Steward to locate excessive consumption in any ward, but there are cases where such records are not used for the purpose of interesting the staff. If, for example, monthly comparative tables were circulated, interest would be stimulated, and each Sister would be anxious to compare the quantities consumed in her own Ward one month with another, and also to see how the figures for her Ward compared with those of other Wards of a similar character. She would realise that she would get credit for economy, for the circulation of comparative returns gives praise for economy and silently rebukes the wasteful.
- (18) One method of recording stores, etc., is explained on pages 9 and 10, and illustrated in the Appendix.

- (19) The many uses to which comparative charts of quantities consumed may be put will, no doubt, be recognised by all who are interested in Hospital Economy. Forms H, J, K, and L in the Appendix give an idea of the possibilities of comparative charts.
- (20) The figures in the illustrations are entirely fictitious, and, although they deal with Provisions only, it is not suggested that any system of Quantity Statistics should be confined to this branch of expenditure. In some cases it will be found that there is more scope for the recording and comparison of Quantities consumed under the headings of Domestic, Surgery & Dispensary, etc.

*Comparison on a Basis of Patient-Days or Staff-Days.*

- (21) In some Hospitals comparative charts are used and circulated, but the utility of such charts may be more or less nullified by the varying sizes of the Wards and the number of vacant beds. It is suggested, therefore, that some definite and comparable unit might be used as a basis for purposes of comparison.
- (22) Any unit of comparison would serve the purpose, but it is desirable that all Hospitals should employ the same unit. It is therefore suggested that the simple unit of 100 patient-days should be adopted, for, when dealing with small quantities, the amount consumed is much more intelligible and comparable when multiplied by a large unit. Where the 100 patient-days unit has been used, it has been found that no difficulty is experienced by the Sisters and officials in understanding the charts.
- (23) The reduction to this unit of consumption would be obtained by multiplying the quantity consumed in a given period by 100 and dividing the result by the number of patient or staff-days recorded during such period. See Form E in Appendix (page 14), which is based upon a period of one week.
- (24) The total number of patient-days or staff-days during any period is arrived at by adding together the totals of the daily counts as follows :—

		Patients.	Staff.
Daily counts—Sunday ...	...	37	20
Monday ...	...	40	19
Tuesday ...	...	39	19
Wednesday ...	...	39	21
Thursday ...	...	35	21
Friday ...	...	40	21
Saturday ...	...	39	20
		<hr/>	<hr/>
		269	141
		<hr/>	<hr/>
		patient-days.	staff-days.

- (25) In the example in Form E, it will be seen that, in spite of the difference in size, and although all the beds in Ward A were occupied, while there were unoccupied beds in Wards B and C, the consumption of meat in Ward A is the highest. This might be accounted for, however, by a fundamental difference in the class of patients, *i.e.*, men in Ward A, as against Women or Children in B or C, or surgical cases requiring a full dietary as against surgical cases requiring a light dietary.

*Value of the Comparable Unit.*

- (26) Reduction of consumption to a comparable unit is advisable for the following reasons :—
- (i) To focus the detail contained in the records of quantities and thus enable the Committee or Chief Executive Officer to make full use of the information.
  - (ii) To eliminate differences in numbers of occupied beds as between wards or periods.
- (27) In the statistics of some Hospitals, huge differences occur in the total amounts consumed as between wards, departments or periods. Those officials immediately concerned will probably understand, to some extent, the reason for such fluctuations, but a person who is not fully acquainted with the facts will require a detailed explanation to enable him to make comparisons. In order to derive the maximum advantage from Statistics, it must be possible to compare the tabulated figures, and the value of the most comprehensive system might be nullified, if the relationship between the figures which it is desired to compare, is not complete.
- (28) Form F on page 15 illustrates the value of the comparable unit.
- (29) By reducing consumption to the basis of a definite unit any period may be compared with any other period, *e.g.*, a month with a week, or even with a day. (*See* Form G, page 15.)

*Small Hospitals.*

- (30) In the smaller Hospitals, where the various wards and departments are too small to warrant statistical comparison, the Hospital might be either treated as a single unit or divided between Staff and Patients. The number of articles to which Quantity Statistics can be advantageously applied would depend upon the size and requirements of the particular Hospital.
- (31) Although it is desirable to separate Patients from Staff, it has been found, even in cases where such separation is impossible, that a



simple comparative statement can be prepared which may prove very useful to the Committee and the Chief Executive Officers.

- (32) Although the fundamental principles will remain the same as in the larger Hospitals, the records would be based upon purchases and the method of reducing consumption to a comparable unit as explained in Form E on page 14, would be applied to periods only, instead of to wards and periods.
- (33) Form H, on page 16, has been prepared for monthly submission to the Committee of a Hospital of under 40 beds, where it is impossible, at present, to separate Patients from Staff, and no stocks are maintained. The figures against "Total Consumption" are the actual purchases during the month. No extra labour is involved, therefore, in keeping account of actual issues.

*Labour involved.*

- (34) Experience shows that the suggestion to unify records of quantities consumed is often thought to be far more formidable than it really is.
- (35) Quantity Statistics merely aim at reducing the various sets of figures contained in existing records to a form which will enable them to be placed in relationship to each other, thus focussing, within the limits of a single statement, all the information required by those responsible for the management of the institution.
- (36) At one Hospital of about 70 beds, a very complete system of recording and comparing quantities has been instituted. The extra labour involved, although spread over the whole of the staff concerned, is estimated not to exceed one day's time of one person each week.
- (37) It will be seen, therefore, that the amplifying and co-ordinating of the records which should be maintained at all institutions, should not place any considerable additional requirements upon the Hospital Staffs.

*General Methods of Recording Stores, etc.*

- (38) The King's Fund does not desire to prescribe the precise method in which the records should be kept, as this must necessarily be varied according to the requirements of each institution and the methods of the staff responsible for the records.
- (39) As a general principle, however, it might be found desirable that all orders should be recorded in a duplicate or triplicate Order Book, signed by the Head of the Department concerned and countersigned by the Secretary or Superintendent. If a duplicate book is kept, the

original order would be sent to the tradesman and the copy would be kept in the book for reference, and to check the goods on delivery. Should a triplicate book be kept, the original would be sent to the tradesman, the second copy to the Secretary or Accountant, and the third copy would remain in the book.

- (40) When goods are received, they would be entered into the Stores Book. A specimen of a simple form of Stores Received Book is attached hereto. *See* Appendix, Form A.
- (41) In conjunction with a Stores Received Book it would be necessary, of course, to use a Stores Issued Book, of which an example is given in the Appendix, Form B.
- (42) In small institutions it might be found more practicable to treat the goods purchased as the basis of consumption, and, where the more elaborate records are not maintained, a Receipts and Issues Book might be used, on the lines of that indicated in Form C in the Appendix.
- (43) The consumption of Gas and Electric Current can only be correctly compared, as between Wards and Departments, if separate meters are installed. This is, of course, advisable, for it is always difficult to check waste, unless such waste can be localised. In any case, existing meters may be read every week, and comparisons made with the corresponding weeks in previous years. *See* Forms M and N in the Appendix.

*Method of Using Records of Quantities.*

- (44) It will be observed from the examples, that it would be quite a simple matter to prepare a comparative chart for any period, although monthly charts are generally preferred.
- (45) In order to prepare a monthly chart the work could be proceeded with throughout the month by preparing a sheet for each Ward, containing the same headings as the Receipts and Issues Book, but omitting stock, etc., as illustrated in Form D in the Appendix.
- (46) All that would now remain to be done would be to work out the totals upon whatever basis of patient-days might be agreed.

# APPENDIX.

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SPECIMEN FORMS, ETC., ILLUSTRATING THE  
PRACTICAL APPLICATION OF THE SYSTEM.

---

FORM A, referred to in paragraph 40, page 10.

PROVISIONS STORES RECEIVED BOOK.

Date.	From	Order No.	Invoice No.	Meat.	Bread.	Flour.	Milk.	Eggs.	Butter.	Bacon.	Cheese.	Fish.
1923	Stock on hand ...			lbs.	lbs.	lbs.	qts.		lbs.	lbs.	lbs.	lbs.
Jan. 1	Jones & Co. ...	18	75	69	-	-	-	-	-	-	-	-
	Wilkins ...	16	76	-	54	-	-	-	-	-	-	-
	Jenkins ...	20	77	-	-	-	55	-	-	-	-	-
	Wells & Co. ...	19	78	-	-	-	-	48	-	-	-	-
	Shaw, Ltd. ...	21	79	-	-	-	-	-	56	-	-	-
	Benn & Co. ...	17	80	-	-	-	-	-	-	56	-	-
	Johnson ...	22	81	-	-	-	-	-	-	-	-	22
	TOTAL ...			69	54	100	55	48	72	61	30	22
	Consumed as per Stores Issued Book ...	...	...	69	54	12	55	48	6	16	8	22
	In stock ...	...	...	-	-	88	-	-	66	45	22	-

These details might be elaborated to suit most institutions, *e.g.*, by the addition of the cost per lb. or other unit, etc.

FORM B, referred to in paragraph 41, page 10.

PROVISIONS STORES ISSUED BOOK.

Date.	Issued to	Persons fed.	Requisition or Indent No.	Meat.	Bread.	Flour.	Milk.	Eggs.	Butter.	Bacon.	Cheese.	Fish.
1923	Ward A ...	25	1	lbs. 12	lbs. 10	lbs. 3	qts. 10	5	lbs. 1	lbs. 2	lbs. 1	lbs. 4
Jan. 1	„ B ...	25	2	12	10	2	11	8	1	2	1	3
	„ C ...	22	3	11	9	1	8	6	1	2	1	3
	„ D ...	20	4	10	8	2	8	4	$\frac{1}{2}$	2	$\frac{1}{2}$	3
	„ E ...	17	5	9	7	2	6	5	$\frac{1}{2}$	1	$\frac{1}{2}$	2
	Staff ...	30	6	15	10	2	12	20	2	7	4	7
	Total consumed ...	...	...	69	54	12	55	48	6	16	8	22

FORM C, referred to in paragraph 42, page 10.

RECEIPTS AND ISSUES OF PROVISIONS FOR MONDAY, 1ST JANUARY, 1923.

		Persons fed.	Meat.	Bread.	Flour.	Milk.	Eggs.	Butter.	Bacon.	Cheese.	Fish.
			lbs.	lbs.	lbs.	qts.		lbs.	lbs.	lbs.	lbs.
In stock	...		—	—	100	—	—	16	5	30	—
Received	...		69	54	—	55	48	56	56	—	22
Order No.	...		(18)	(16)	—	(20)	(19)	(21)	(17)	—	(22)
Total ...	...		69	54	100	55	48	72	61	30	22
Wards—											
A ...	...	25	12	10	3	10	5	1	2	1	4
B ...	...	25	12	10	2	11	8	1	2	1	3
C ...	...	22	11	9	1	8	6	1	2	1	3
D ...	...	20	10	8	2	8	4	$\frac{1}{2}$	2	$\frac{1}{2}$	3
E ...	...	17	9	7	2	6	5	$\frac{1}{2}$	1	$\frac{1}{2}$	2
Staff ...	...	30	15	10	2	12	20	2	7	4	7
Total consumed	...		69	54	12	55	48	6	16	8	22
In stock	...		—	—	88	—	—	66	45	22	—

FORM D, referred to in paragraph 45, page 10.

"A" WARD.

Date.	Beds. Occupied.	Meat.	Bread.	Flour.	Milk.	Eggs.	Butter.	Bacon.	Cheese	Fish.
		lbs.	lbs.	lbs.	qts.		lbs.	lbs.	lbs.	lbs.
Jan. 1 ... ..	27									
2 ... ..	26									
3 ... ..	25									
4 ... ..	26									
5 ... ..	20									
Etc. ... ..	Etc.									
Etc. ... ..	Etc.									
Total consumed during month										

FORM E, referred to in paragraph 23, page 7, and paragraph 32, page 9.

COMPARISON OF THE CONSUMPTION OF MEAT IN THREE WARDS UPON THE  
BASIS OF 100 PATIENT-DAYS.

Wards ... ..	A.	B.	C.
Available beds ... ..	30	25	20
Consumption of meat in seven days ... ..	73½ lbs.	42 lbs.	30½ lbs.
Number of patients fed during seven days ...	210	150	110
Ward A ... ..	$\frac{73\frac{1}{2} \times 100}{210} = 35 \text{ lbs. per 100 patient-days.}$		
Ward B ... ..	$\frac{42 \times 100}{150} = 28 \text{ lbs.}$	„	„
Ward C ... ..	$\frac{30\frac{1}{2} \times 100}{110} = 27.7 \text{ lbs.}$	„	„

**FORM F, referred to in paragraph 28, page 8.**

At Hospital X the consumption of milk was as follows :—

January ... ..	4,050 pints.
February ... ..	3,900 „
March ... ..	4,205 „

The above figures merely show that considerably more milk was consumed in March than in January or February, and the Committee would, no doubt, desire to know the reason for this. By using a definite comparable unit, however, the real facts may be quickly arrived at, as follows :—

During January 2,700 patient-days were recorded.

„ February	2,600	„	„	„	„
„ March	2,900	„	„	„	„

The three months may now be compared, as follows :—

Month.	Method of Working.	Consumption per 100 patient-days.
January ...	$\frac{4,050 \text{ pints} \times 100 \text{ (Unit)}}{2,700 \text{ patient-days}} =$	150 pints
February ...	$\frac{3,900 \text{ pints} \times 100 \text{ (Unit)}}{2,600 \text{ patient-days}} =$	150 „
March ...	$\frac{4,205 \text{ pints} \times 100 \text{ (Unit)}}{2,900 \text{ patient-days}} =$	145 „

It can now be seen that, in spite of the apparent increase in March, there was actually a decrease in consumption of 5 pints per 100 patient-days, or a total saving for the month of  $5 \text{ pints} \times 29 = 145 \text{ pints}$ .

**FORM G, referred to in paragraph 29, page 8.****COMPARISON OF VARYING PERIODS.**

By reducing consumption to the basis of 100 patient-days or staff-days, any period may be compared with any other period, *e.g.*, a week with a month, or even a day, as follows :—

Figures for.	Patient-days.	Meat consumed.	Method of working.	Consumption per 100 patient-days.
1 day	49	lbs. 14½	$\frac{14\frac{1}{2} \text{ lbs.} \times 100 \text{ (Unit)}}{49 \text{ patient-days}} =$	29·6 lbs.
1 week	350	105	$\frac{105 \text{ lbs.} \times 100 \text{ (Unit)}}{350 \text{ patient-days}} =$	30 „
1 month	1,750	515	$\frac{515 \text{ lbs.} \times 100 \text{ (Unit)}}{1,750 \text{ patient-days}} =$	29·4 „

FORM H, referred to in paragraph 19, page 7, and paragraph 33, page 9.

Statement prepared for monthly submission to the Committee of a small Hospital, where it is impossible, at present, to separate issues to patients and staff. Based upon purchases only.

COMPARATIVE STATEMENT OF CONSUMPTION PER 100 PATIENT-DAYS AND STAFF-DAYS.

Month.	Staff-days.	Patient-days.	Total Staff- and Patient-days.	Meat.	Bread.	Flour.	Fish.	Vegetables.	Milk.	Butter.	Sugar.	Eggs.	Etc.
192—				lbs.	lbs.	lbs.	lbs.	lbs.	pints	lbs.	lbs.		
January ... ..	1,040	1,050	2,090	376	1,045	313½	522½	1,584	2,508	209	167	2,195	
Total Consumption ... ..													
Consumption per 100 Patient-days and Staff-days ... ..				18	50	15	25	76	120	10	8	105	
February ... ..	1,000	1,100	2,100	399	1,050	273	420	1,470	2,100	189	210	1,890	
Total Consumption ... ..													
Consumption per 100 Patient-days and Staff-days ... ..				19	50	13	20	70	100	9	10	90	
March ... ..	1,060	1,080	2,140	342½	1,227	342½	492	1,477	2,354	214	193	2,140	
Total Consumption ... ..													
Consumption per 100 Patient-days and Staff-days ... ..				16	48	16	23	69	110	10	9	100	



FORM J, referred to in paragraph 19, page 7.

# THE BLANK HOSPITAL.

Comparative Ward Statement of Provisions consumed per 100 Patient-days for the month of January, 1922.

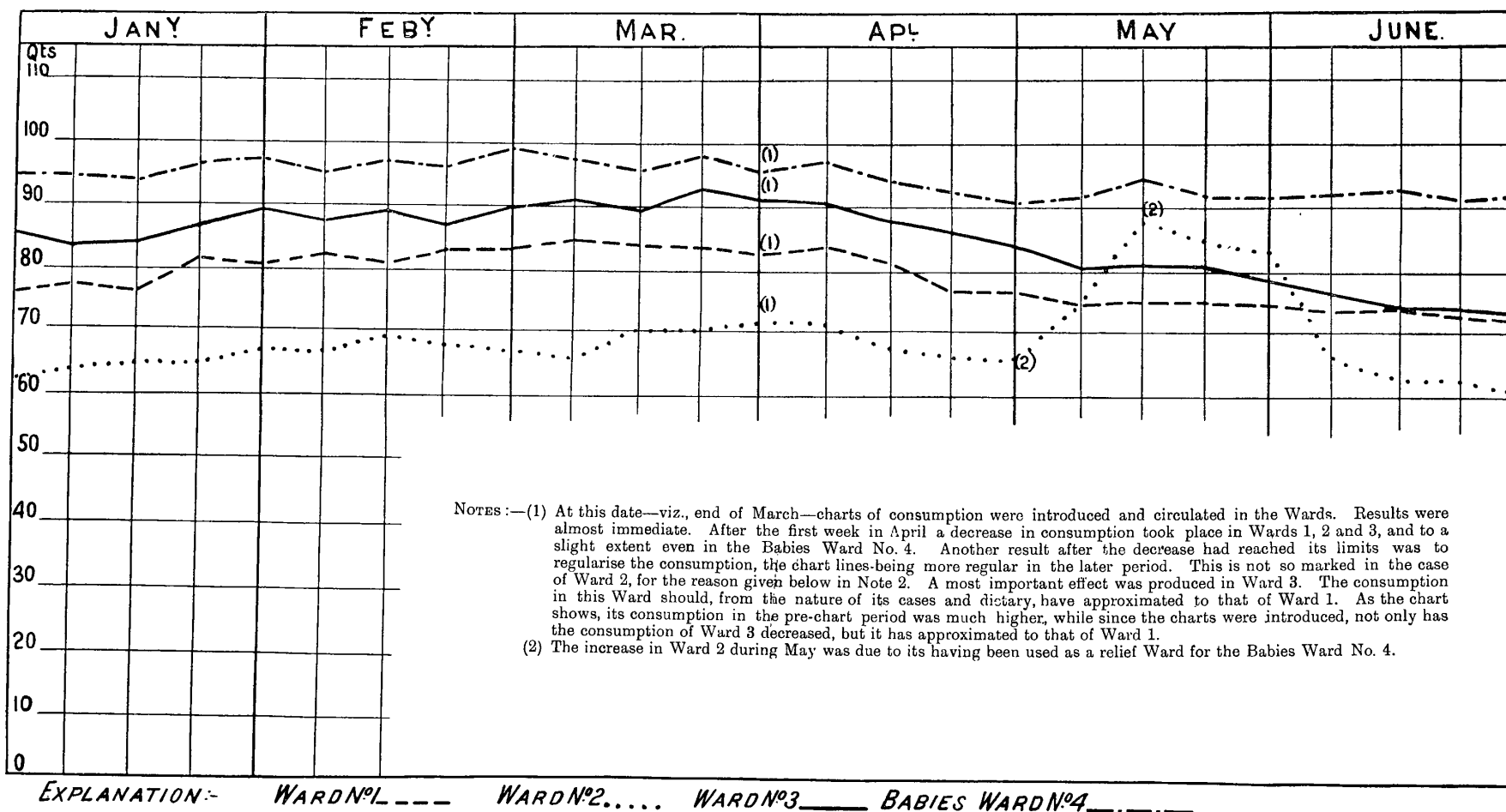
Wards and other Divisions.	Available beds.	Patients and Staff fed during month, i.e., total No. of patient-days	Consumption per unit of 100 Patient-days or Staff-days.																
			Meat.	Bread and Flour.	All Fish.	Vegetables.	Milk.	Butter.	Sugar.	Eggs.	Tea.	Jams.	Cereals.	Cheese.	Malt Liquors.	Bacon.	Cocoa.	Coffee.	
Essex...    ...    ...	22	650	lbs. 28	lbs. 68	lbs. 29	lbs. 76	pts. 170	lbs. 8½	lbs. 8	130	lbs. 3	lbs. 5	lbs. 11	lbs. 2	pts. 4½	lbs. 33	lbs. 1	lbs. 1½	
Middlesex    ...    ...	20	600	30½	75	22	90	150	10	7½	110	3½	5½	12½	1½	2½	30	½	2	
Sussex        ...    ...	18	550	29	74	30	69	165	6	10	150	3	4½	14	2½	4	25	1½	1	
Surrey        ...    ...	16	450	28½	90	25	78	125	9	7	120	4	4	11½	1	2	34	2½	1½	
Norfolk      ...    ...	15	400	29½	67	27	63	139	7	10½	140	4	5	12	3	3½	20	2	2	
Suffolk      ...    ...	12	300	31½	76	24	88	120	11	8½	90	3½	4½	14	3½	1	26	1	1	
Kent ...     ...    ...	10	250	32	72	26	83	110	9½	9	160	3	3½	13	2	3	22	1½	1½	
Dorset        ...    ...	10	200	30	89	28	74	135	8	9½	100	4½	5½	15	2½	1½	29	2	1	
Average*	...	—	30	76	26	77½	139	8½	9	125	3½	4½	13½	2	3	27½	1½	1½	
Nursing Staff	...	—	35	85	29	89	150	12	12	120	5	6	17	3	—	30	2½	2½	
Domestic „	...	—	31	77	26	80	140	11	9	120	3½	5	15	2½	—	28	2	2	

\* The average is ascertained from the total number of patient-days and the total consumption.

FORM K, referred to in paragraph 19, page 7.

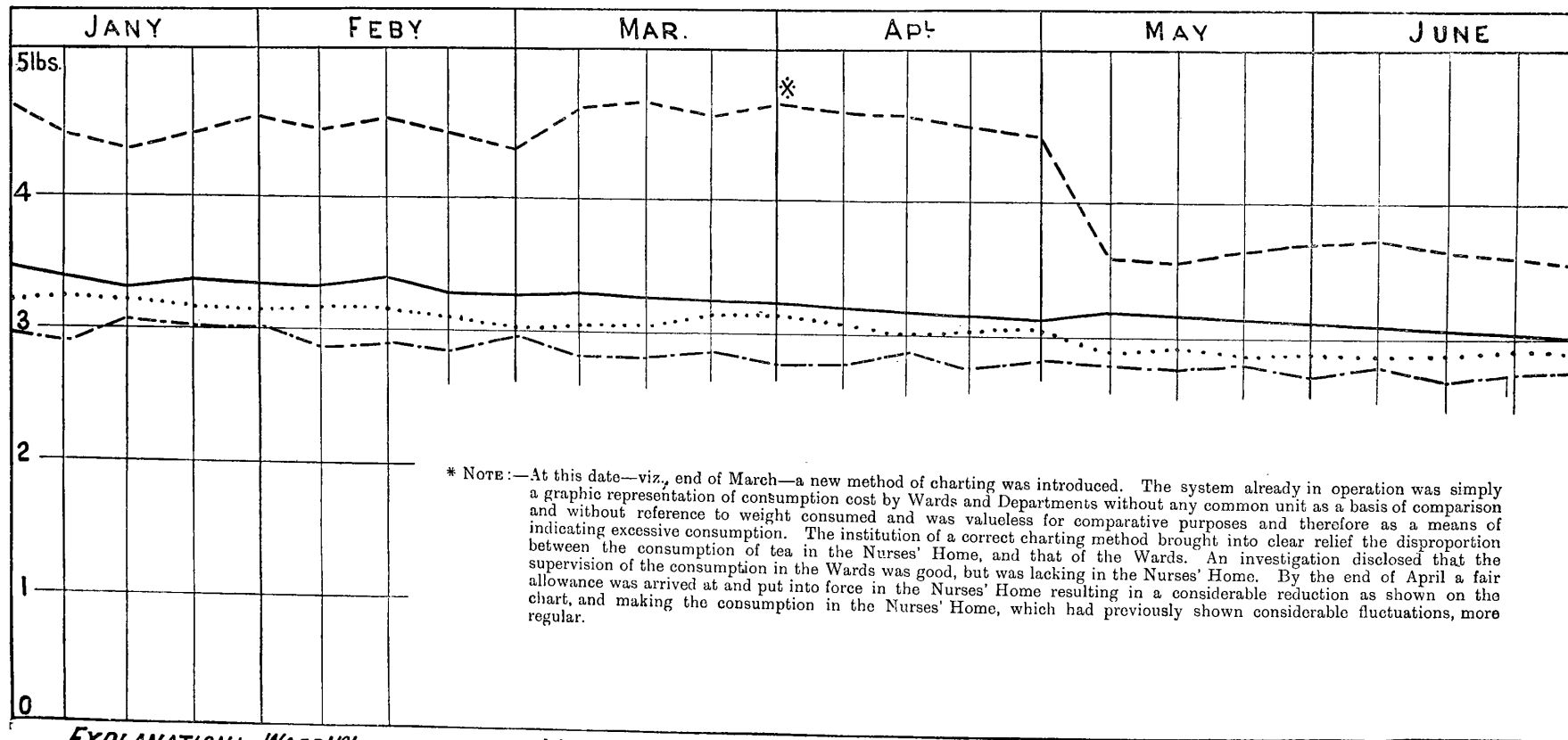
# BLANK HOSPITAL.

Comparative Ward Chart of Milk Consumption per 100 Patient-Days for Period of Six Months, January-June 1921.



BLANK HOSPITAL.

Comparative Chart of Tea Consumption per 100 Patient-Days in Wards and Nurses' Home during Period of Six Months, January-June 1921.



\* NOTE:—At this date—viz., end of March—a new method of charting was introduced. The system already in operation was simply a graphic representation of consumption cost by Wards and Departments without any common unit as a basis of comparison and without reference to weight consumed and was valueless for comparative purposes and therefore as a means of indicating excessive consumption. The institution of a correct charting method brought into clear relief the disproportion between the consumption of tea in the Nurses' Home, and that of the Wards. An investigation disclosed that the supervision of the consumption in the Wards was good, but was lacking in the Nurses' Home. By the end of April a fair allowance was arrived at and put into force in the Nurses' Home resulting in a considerable reduction as shown on the chart, and making the consumption in the Nurses' Home, which had previously shown considerable fluctuations, more regular.

EXPLANATION:— WARD N°1 \_\_\_\_\_ WARD N°s 2&3 \_\_\_\_\_ WARD N°4 ..... NURSES' HOME \_\_\_\_\_

**FORM M, referred to in paragraph 43, page 10.**

Assuming that meters are installed in each Ward and Department or Section of Building.

## THE BLANK HOSPITAL.

Consumption of Gas and Electric Current for the month of.....19.....

[illegible]

**FORM N, referred to in paragraph 43, page 10.**

Where meters are not installed in each Ward and Department.

THE BLANK HOSPITAL.

Consumption of Gas and Electric Current for the month of.....19.....

Week ending.	Gas—Cubic feet.						ELECTRIC CURRENT—Units.													
	Wards, Departments or other Sections metered.					Kitchen.	Total.	Lighting.					Power.							
								Wards, Departments or other Sections metered.					Kitchen.	Total.	Motors.	Treatment.	Total.			
	Meter No. 1.	Meter No. 2.	Meter No. 3.	Meter No. 4.	Meter No. 5.			Meter No. 1.	Meter No. 2.	Meter No. 3.	Meter No. 4.	Meter No. 5.								

THE  
REVISED UNIFORM SYSTEM  
OF  
HOSPITAL ACCOUNTS,

AS ADOPTED BY

KING EDWARD'S HOSPITAL FUND FOR LONDON,  
THE METROPOLITAN HOSPITAL SUNDAY FUND,  
THE HOSPITAL SATURDAY FUND.

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*FOURTH EDITION.*

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*JANUARY, 1926.*

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ATTENTION is more especially drawn to the following paragraphs, which contain either new regulations or explanatory additions to existing regulations.

#### I. INCOME AND EXPENDITURE ACCOUNT.

PARAGRAPH	SUBJECT
6	Receipts and Expenses of Collecting Agencies.
10	Special Departments.
11	Training Schools for Nurses.
16	Contributions in Reduction of Debt.
17	Entertainments.
18	Gifts in Kind.
19	Contributions on Account of Services to Patients.
20	Work done for Public Authorities.
21	Grants for Education from Public Authorities.
22	Receipts for Services to Non-patients.
23	Income from Invested Property.
24	Discretionary Bequests.
26	Stocks on Hand.
27	Sale of Waste.
28	Refund of Spirit Duty.
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37	Contributions to other Institutions.
Pages 16 & 17	Form of Income and Expenditure Account.

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53	Gifts for Alternative or Deferred Purposes.
55	Stocks on Hand.
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58	Investments.
63	Loss by Fire.
64	Special Trusts.
Page 28	Form of Balance Sheet. [P.T.O.]

THE HOSPITAL SATURDAY FUND, 54 GRAY'S INN ROAD, W.C.1,  
MALMESBURY, *Chairman of the Fund.*

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	79	Definition of a New Out-patient.
	Pages 38 & 39	Forms of Statistical Tables.

## IV. SUBSIDIARY ACCOUNTS.

SEC	Pages 40 to 49 inclusive	Estate, Works Department, Laundry, and Manufacturing Accounts.
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## V. APPENDIX.

	Pages 51 to 63 inclusive	Internal Control of Expenditure : (a) Quantity Statistics, (b) The Budget, (c) Departmental Costs.
SEC		

SEC

API

SUBJECT INDEX ... .. 64



## INTRODUCTION.

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THE REVISED UNIFORM SYSTEM OF HOSPITAL ACCOUNTS is based on the original Uniform System which was revised with the assistance of the late Mr. John G. Griffiths, F.C.A., and a Committee of Hospital Secretaries, and adopted by King Edward's Hospital Fund for London, the Metropolitan Hospital Sunday Fund and the Hospital Saturday Fund in 1906.

Since this date there has been a great increase in the accounting knowledge of Hospital Officers, who are now all familiar with the Revised Uniform System and many of whom are anxious to develop their accounting systems on more modern lines. The present revision has been undertaken with a view to bringing Hospital accounts more into line with present-day requirements, without losing sight of the fact that a Hospital is not a profit-making concern and that the primary object of the published accounts is to show the supporters of a Hospital how their contributions have been utilised and the financial position of the institution.

The main features of the forms of the Income and Expenditure Account, the Balance Sheet and the Statistical Tables have been retained, but the accounting work has been simplified by the elimination of all unnecessary detail and the statistics rendered more generally useful for purposes of comparison.

An Appendix has been added dealing with the Internal Control of Expenditure by the following means, which are closely allied with, or dependent on, the system of accounting, viz.: (A) Quantity Statistics; (B) The Budget; (C) Departmental Costs.

Without much change in the published accounts the way has been prepared for Hospitals to develop an accounting system which would enable them to ascertain the cost of each department of work done.

The Index of Classification of Expenditure previously embodied with the Revised Uniform System is now issued as a separate publication.

This new edition of the Revised Uniform System of Hospital Accounts has been prepared after consultation with the British Hospitals Association, the Incorporated Association of Hospital Officers and the Hospitals on the books of the Fund, by a Sub-Committee of the Hospital Economy Committee of the King's Fund under the Chairmanship of Sir Basil Mayhew, K.B.E., F.C.A., from material drafted by Mr. Hugh Macrae, C.A., Departmental Secretary to the Committee. It is issued with the authority of the three Funds, and supersedes all previous editions. All new regulations contained therein should be adopted (beginning with published accounts for the year 1926) by all Institutions applying for grants from any of the three Funds.

KING EDWARD'S HOSPITAL FUND FOR LONDON, 10 OLD JEWRY, E.C.2,

LEONARD L. COHEN, *Chairman, Hospital Economy Committee.*

THE METROPOLITAN HOSPITAL SUNDAY FUND, MANSION HOUSE, E.C.4,

W. R. PRYKE, *LORD MAYOR, President & Treasurer.*

THE HOSPITAL SATURDAY FUND, 54 GRAY'S INN ROAD, W.C.1,

MALMESBURY, *Chairman of the Fund.*

## I.—THE INCOME AND EXPENDITURE ACCOUNT.

### A.—FORM OF ACCOUNT.

- (1) The Form of Income and Expenditure Account which must be published will be found on pages 16 and 17.
- pages 16 to 17 (2) The headings and sub-headings of the Form of the Income and Expenditure Account are to be printed intact. Where there are no figures to place against any particular item a blank is to be shown, thus [£- | - | -]
- page 15, par. 38 (3) If it is desired to publish more details than the form provides for, they should be given in an inner column so as to cast to one or other of the sub-heads; if the details to be published are numerous it would be better to embody them in a schedule appended to the Income and Expenditure Account.

### B.—GENERAL REMARKS.

- page 11, par. 26 (4) The Income and Expenditure Account is not to be treated as a Cash Account, but as an account of the actual income and expenditure of the calendar year from 1st January to 31st December. Accordingly, no balance brought forward from the preceding year may be shown, and it is immaterial when the items were actually received or paid.
- The Income and Expenditure Account is intended to show the expenses actually incurred during the year, whether defrayed or not. It would, therefore, be incorrect to bring in the unpaid bills for the last quarter or month of a previous year, and to set them off against the same period of the current year.
- page 6, par. 13 (5) Interest, Dividends, Rents, etc., whether receivable or payable, should be brought into the accounts on the date on which the receipt or payment falls due.
- All other income accrued during the year, whether actually received or not, must be included in the account, *e.g.*, amounts outstanding at the end of the year for the treatment of patients for which payment is made by Public Authorities or other bodies.
- 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.
- page 7, par. 17  
page 7, par. 13 (6) When money is collected specifically for the benefit of a Hospital by associations or other agencies connected with the Hospital, and the liability for the expenses incurred in such collections attaches to the Hospital, the gross amount collected should be included as part of

the income of the Hospital, even if only the net amount collected has been received by the Hospital. Where no such liability attaches to the Hospital, and the association is not under the control of the Hospital Committee, only the actual amount handed over to the Hospital should be entered and should be included with "Donations."

- (7) Every item of receipts, including Legacies, not specifically earmarked on or before receipt by the donor for a capital purpose or for some special purpose outside the general purposes of the Hospital,

page 21, par. 50  
page 23, par. 53

ATTENTION is more especially drawn to the following paragraphs, which contain either new regulations or explanatory additions to existing regulations.

page 18, par. 42  
page 25, par. 60

#### I. INCOME AND EXPENDITURE ACCOUNT.

PARAGRAPH	SUBJECT	
6	Receipts and Expenses of Collecting Agencies.	
10	Special Departments.	
11	Training Schools for Nurses.	
16	Contributions in Reduction of Debt.	
17	Entertainments.	
18	Gifts in Kind.	
19	Contributions on Account of Services to Patients.	page 8, par. 20
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24	Discretionary Bequests.	
26	Stocks on Hand.	page 12, par. 30
27	Sale of Waste.	page 12, par. 32
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30	Laundry.	
31	Renewals and Repairs.	
32	Works Departments.	
35	Interest.	
36	Expenses of Appeals.	
37	Contributions to other Institutions.	page 9, par. 21
Pages 16 & 17	Form of Income and Expenditure Account.	

to a Lying-in Hospital for training Maternity Nurses and Midwives must be separated from that of the Hospital. The balance on the Training School Account should then be brought into the Hospital Account under a special heading, as Extraordinary Income if it be a surplus and as Extraordinary Expenditure if it be a deficit. The published accounts of the Hospital should contain a separate Income and Expenditure Account for the Training School.

In the case of a School attached to a General Hospital for the purpose of giving a course of preliminary instruction to its own nurses before entering the wards, the expenditure on the School should be treated as part of the normal expenditure of the Hospital

## I.—THE INCOME AND EXPENDITURE ACCOUNT.

## A.—FORM OF ACCOUNT.

- (1) The Form of Income and Expenditure Account which must be  
 used is that found on pages 16 and 17.

pages 16 to 17

(2)

page 15, par. 38

(3)

page 11, par. 26

(4)

page 6, par. 13

(5)

received or not, must be included in the account, *e.g.*, amounts outstanding at the end of the year for the treatment of patients for which payment is made by Public Authorities or other bodies.

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.

page 7, par. 17  
 page 7, par. 18

- (6) When money is collected specifically for the benefit of a Hospital by associations or other agencies connected with the Hospital, and the liability for the expenses incurred in such collections attaches to the Hospital, the gross amount collected should be included as part of

the income of the Hospital, even if only the net amount collected has been received by the Hospital. Where no such liability attaches to the Hospital, and the association is not under the control of the Hospital Committee, only the actual amount handed over to the Hospital should be entered and should be included with "Donations."

- (7) Every item of receipts, including Legacies, not specifically earmarked on or before receipt by the donor for a capital purpose or for some special purpose outside the general purposes of the Hospital, must be treated in the accounts as income, and must be included on the Income side of the account, whether received in the form of cash or of securities, and whether expended on maintenance or buildings, equipment, etc., or ultimately invested. page 21, par. 50  
page 23, par. 53
- (8) Any financial transactions which have no direct relation to the income or expenses of the year, such as borrowing money and realising investments (including profit or loss on such realisation) on the one hand, or repayments of loans and purchases of property and securities on the other, will be excluded from the Income and Expenditure Account and dealt with on the Balance Sheet. page 18, par. 42  
page 25, par. 60

#### C.—SPECIAL DEPARTMENTS.

- (9) The Income and Expenditure Account must include both the income and the expenses of all departments which form an essential part of the Hospital, *qua* Hospital: Provided this rule is observed, there is no objection to the publication elsewhere of a special account showing the income and expenses of any particular department. page 8, par. 20  
page 9, par. 21  
page 10, par. 22  
page 14, par. 37  
pages 40 to 49
- (10) In the case of a special department to provide an article or service usually bought or contracted for, such as the manufacture of gut or dressings or the carrying out of washing or repairs, the expenses should be shown under the sub-heading where the expenditure would have appeared if the article or service had been bought. page 12, par. 30  
page 12, par. 32  
pages 44 to 49
- (11) Training Schools for Nurses attached to Hospitals are to be treated as follows:— page 9, par. 21

The Income and Expenditure of a Training School attached to a Lying-in Hospital for training Maternity Nurses and Midwives must be separated from that of the Hospital. The balance on the Training School Account should then be brought into the Hospital Account under a special heading, as Extraordinary Income if it be a surplus and as Extraordinary Expenditure if it be a deficit. The published accounts of the Hospital should contain a separate Income and Expenditure Account for the Training School.

In the case of a School attached to a General Hospital for the purpose of giving a course of preliminary instruction to its own nurses before entering the wards, the expenditure on the School should be treated as part of the normal expenditure of the Hospital

and be included therein under the various headings, *e.g.*, Provisions, Domestic, Salaries, etc.

page 14, par. 37  
page 42, par. 91

- (12) Where a Hospital has a Convalescent Home or any other Account kept separately from the Income and Expenditure Account of the Hospital, *qua* Hospital, a separate account should be published, and no amounts other than those exclusively appertaining to the Convalescent Home or other activity in question are to be included in such separate accounts. Where officials are partly employed by the Hospital and partly by the Convalescent Home or other activity, then an apportionment of such officers' salaries should be made, and charged to each account. Such part of the remuneration of the Secretary or chief executive officer as is chargeable to the Hospital and has not been apportioned to the separate account, should appear under "Administration" but the salaries of other officers may be apportioned over "Salaries and Wages (Maintenance)," "Administration" and "Finance" according to their duties.

D.—HEADINGS OF THE INCOME AND EXPENDITURE ACCOUNT.

I.—Income.

- (13) *Voluntary Gifts, Subscriptions, Donations, etc.*—The items, Annual Subscriptions, Donations and Boxes, should agree with the totals of the lists of Subscribers and Donors and Box Collections in the Report (which lists will consequently require casting), and a reference should be given to the pages showing the respective lists.

Annual Subscriptions or Donations not actually received before the end of the year must not be included as income for that year because, being voluntary gifts, the Hospital has no right in them until they have been received, before which date they do not form part of the income of the Hospital. Annual Subscriptions received in advance of the year for which they are intended may be carried forward on the Balance Sheet and credited to the income of the year for which they were intended.

page 24, par. 59

- (14) *Donations or Legacies received in the form of Securities.*—These must be treated in the same way as donations or legacies in cash to the amount of the value of the securities received, and the retention of the securities, if decided upon, should be treated as an investment made by the Hospital Authorities out of funds belonging to the Hospital. The value at which such investments should be taken is the middle price of the Stock Exchange quotation on the date of transfer to the Hospital and, when no quotation is available, at a price to be agreed upon with a firm of stockbrokers.

- (15) *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 should be included in Ordinary Income under the heading "Donations."

- (16) *Contributions specifically received in reduction of debt.*—Contributions received specifically to reduce General Fund debt must be included in the Income and Expenditure Account under the appropriate heading of Income, *i.e.*, "Donations" or "Legacies," etc., as the case may be.

page 18, par. 42  
page 21, par. 50

(Contributions to reduce debt on Building or other Capital Account must be regarded as contributions to that Capital Account, and accordingly will be dealt with on the Balance Sheet only.)

No entry in the published accounts in respect of the actual repayment of debt is required.

If there are debts both on general account and on capital account, donations given to reduce debt, without further specification, must be brought into the Income and Expenditure Account and applied to reduce the General Fund debt so long as any portion of that debt remains unpaid.

- (17) *Entertainments for General Purposes.*—Where Festivals, Bazaars, Dinners or other entertainments to raise funds for the general purposes of a Hospital are organised by the Hospital, the gross proceeds and expenses of such entertainments should be entered as an inset under the heading "Entertainments," and the net amount carried into the appropriate column under "I. 1. Subscriptions, Donations, etc."

page 4, par. 6  
page 14, par. 36

Similar activities conducted by outsiders should be treated as though organised by the Hospital if the Hospital is finally liable for the expenses in the event of the organisers failing to meet them.

Receipts from entertainments organised by sympathisers of a Hospital on their own responsibility should not be entered under this heading but under "Donations," and only the actual amount received by the Hospital should be entered.

- (18) *Gifts in Kind.*—Articles in general use presented to a Hospital which have been purchased by associations or other agencies connected with the Hospital, and items of expenditure paid for by these agencies on behalf of the Hospital, must be entered at their cost on the Income side of the Account under "Gifts in Kind" and on the Expenditure side under the appropriate sub-heading. Similarly, gifts in kind from private donors should be treated in the same way; where the cost is unknown the estimated market value should be entered.

page 11, par. 26  
page 19, par. 44  
page 25, par. 62

The rule is not meant to apply to anything which is not in general use by the Hospital; but where such gifts as game, venison or fruit have saved the Hospital expenditure on other items they should be included at the estimated amount of the savings effected. The rule does not require that in the accounts or in the lists of donations, particulars of the gifts, or the separate value attached to each gift, should be published, so long as the total of all the values is entered under "Gifts in Kind" with an appropriate general description.

Gifts of the nature of capital additions to Property, Buildings or Equipment will, of course, be dealt with on the Balance Sheet and not in the Income and Expenditure Account.

page 8, par. 20  
page 9, par. 21

page  
page

- (19) *Contributions on account of Services to Patients.*—This heading will include all ordinary receipts from any patient or from friends or charitable agencies on their behalf or from their societies or from any other source on behalf of any patient.

Receipts from patients themselves or from friends or charitable agencies on their behalf should be entered under the sub-head "Patients." The only receipts that may be entered under "Donations" are those arising from exceptional voluntary contributions that are in excess of the sums contemplated by the regulations or the practice as to patients' contributions in force at the Hospital.

Any sums received by the Hospital under the National Insurance Act in respect of insured patients, whether as individuals or otherwise, included as such in the statistics of the Hospital, from, or as the result of arrangement with, any insurance authority, approved society, or other agency under the Act should be entered under the sub-head "Approved Societies." Amounts paid voluntarily by individual insured patients should be dealt with under the second section of this paragraph, as a receipt from a patient.

All receipts from Public Authorities for the treatment of patients should be entered under "(b) From Public Authorities."

Grants received from Public Authorities for services to patients should be detailed, showing the amount received from each Authority, with an indication of the nature of the grant (*i.e.*, Phthisis, V.D., etc.). In some instances, in the case of Children's Hospitals, these grants are of a composite nature covering not only Hospital treatment but also educational training of the patients; in such cases the grant should be divided and only the portion given in respect of Hospital treatment should be entered under this heading while the educational portion of the grant should be set against the corresponding school expenditure and only the balance, if any, brought into the Income and Expenditure Account under Extraordinary Income or Expenditure as the case may be.

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- (20) *Work done by arrangement with Public Authorities.*—The receipts, payments, and statistics in connection with work done by Hospitals, Convalescent Homes or Consumption Sanatoria by arrangement with Public Authorities should be dealt with in the accounts and statistics in accordance with the following principle :—

- (a) Where the work involves the attendance or admission of a patient at the Hospital or Branch (or attendance on a maternity patient at home by an officer of the Hospital in connection with the treatment of the case)
  - (i) the patient and the attendance (or the occupied bed, as the case may be) should be counted for the purpose of the Statistical Tables;
  - (ii) the expenditure should be treated as expenditure in the Income and Expenditure Account;
  - (iii) any grant received should be treated as income in the Income and Expenditure Account; and should be entered



under the heading "Contributions on account of Services to Patients, (b) from Public Authorities," with an appropriate description.

- (b) Where the work does not involve the attendance of a patient at the Hospital or Branch (or attendance on a maternity patient at home by an officer of the Hospital in connection with the treatment of the case)
  - (i) the patient and the attendance should not be included in the Statistical Tables of the Hospital ;
  - (ii) the amount received should be set off against the expenditure incurred ;
  - (iii) the balance (if any) should be brought into the Income and Expenditure Account as Extraordinary Income or Expenditure.

Where the work done by arrangement with the Public Authority takes the form of the establishment of a new and entirely separate branch which is under the management of the Hospital but the maintenance of which is organically distinct from that of the Hospital, then the method in which the accounts and statistics should be dealt with would depend primarily on whether the work done was in fact part of the work of the Hospital.

In cases falling under (a) above, the whole of the ascertainable income and expenditure in respect of work done during the 12 months January 1st to December 31st should be brought into the Income and Expenditure Account of the Hospital, any contribution not actually received from the Authorities until after December 31st being entered on the Balance Sheet under "Sundry Debtors" ; and any outstanding expenditure under "Sundry Creditors."

- (21) *Education Grants from Public Authorities and Expenditure on Education.*—

page 5, par. 9  
page 5, par. 11  
page 8, par. 19

(a) Patients' Education. Where a Children's Hospital or Convalescent Home receives from a Public Authority a grant for the Hospital Treatment and Education of the Children, that portion of the grant given to cover the cost of Teaching should be set against the School Expenditure, and only the balance, if any, in respect of the educational work brought into the Income and Expenditure Account of the Hospital under Extraordinary Income or Expenditure as the case may be. That portion of the grant received for Hospital treatment should be shown under "Contributions on account of Services to Patients (b) From Public Authorities."

(b) Staff Education. (1) Midwifery Pupils: The proportion of the training fees paid by a Public Authority should be brought into the Income and Expenditure Account of the Training School in the same way as that part of the fee received from the pupils themselves, but stated separately. As the Income and Expenditure Account should show the actual expenditure for the year dealt with by the account, the whole of the fees covering the actual training given during the year of the account, and only that amount, should be

brought into Income. Any portion of the fees not received will appear on the Balance Sheet under Debtors, while in the case of fees paid in advance the proportion representing any uncompleted period of training at the end of the accounting year will be carried forward and appear on the Balance Sheet under Creditors.

(2) Nurses: Some Hospitals receive grants from Public Authorities in respect of certain subjects included in the training curriculum given at these Hospitals to their nurses. Such grants should be deducted from the expenditure on the subjects taught in respect of which the grants were given before the cost of training the nurses is brought into the Income and Expenditure Account of the Hospital.

page 5, par. 9

(22) *Receipts on account of Services to the Public.*—Moneys received for services to persons who are not patients of the Hospital should be applied in payment of the cost of providing such services. If the money received exceeds the cost of providing the service paid for, the excess should be brought in as income under "Other Receipts." In no case should the expenditure of the Hospital be reduced below what would have been incurred for providing the necessary services to the Hospital's own patients if no work had been done for other parties.

page 19, par. 44  
pages 42 to 43

(23) *Invested Property.*—This heading will include all interest or dividends from Hospital Endowments as well as from Investments held for General Fund. All such income should be brought in gross, *i.e.*, before deduction of, or after adding back, income tax. It will also include, stated separately, all income payable to the Hospital (for its general purposes) under a trust deed out of funds the capital of which is not the property of the Hospital. But where such income is paid to the Hospital at the discretion of the trustees, then it should not be entered under "Invested Property, etc." but under "I. Voluntary Gifts; 1. Subscriptions, Donations, etc.," being treated in every respect like any other donation, and therefore being regarded as income of the Hospital only after receipt.

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It will also include the balance of income over expenditure derived from landed property belonging to a Hospital. Where administrative expenses in respect of an estate are incurred, a separate Estate Account, giving details of the expenditure which has been set off against the income, should be published with the Income and Expenditure Account.

page 10, par. 23

(24) *Discretionary Bequests.*—Bequests allocated to the General Fund of the Hospital by executors under discretionary powers should be entered as "Legacies," stated in a separate sub-head if desired.

## II.—Expenditure.

(25) An Index of Classification is issued as a separate publication. This gives detailed instructions as to the proper headings to which

expenditure should be charged. The following paragraphs deal with the more general instructions.

- (26) *Stocks on Hand*.—As the Expenditure to be brought into the Income and Expenditure Account should relate only to the year covered by the Account, it follows that in the case of consumable stores, such as Provisions, Drugs, Fuel, etc., stocks should be taken into account so that the amount entered as Expenditure in the Income and Expenditure Account represents the actual consumption during the year and not simply the Purchases.\* Stocks should be valued at their cost price.

The question of what stocks should be included in the accounts should be decided in accordance with the principle that the expenditure entered in the Income and Expenditure Account should reflect, as between one year and another, the actual consumption during a year as accurately as possible. In general, the stocks of all commodities of which a continuous record of receipts and issues is kept, should be brought into account. There are, however, numerous items, such as "Pepper" and other Grocery and Domestic sundries, the consumption of which is more or less negligible, and in these cases the purchases made during the year may usually be treated as having been entirely consumed; but should any unusually large purchase of any such item have been made and a considerable stock be left at the end of the year, it should be included in the stocktaking. In most cases stocks will consist only of unissued stores.

Postage and Insurance Stamps should be regarded as "Cash in hand."

In the case of loss of stores by fire the amount recovered and recoverable by insurance should be deducted from the total expenditure on such stores.

- (27) *Sales of Waste*.—Receipts from the sale of Kitchen Waste, Empties, etc., are not to be treated as Income, but must be deducted from the heading to which the original expenditure was charged. If the proportion of the amount received which should be allocated to the respective headings of expenditure concerned cannot be exactly determined, as accurate an allocation as possible should be made.

\* Stocks at the beginning of the year will be added to Expenditure, and stocks at the end of the year deducted. A Hospital bringing in stocks for the first time must bring them into account for both the beginning and the end of the year under review, as otherwise the Income and Expenditure Account would not show the true expenditure during the year. This will necessitate an adjustment on the Balance Sheet, which should be shown thus:—

CAPITAL ACCOUNTS—

(D) General Fund—

Balance as per last account	...	...	...	£	:	:
Add :—Stocks of unissued Stores on hand at close of last	...	...	...	£	:	:
account	...	...	...	£	:	:
Adjusted Balance at beginning of year	...	...	...	£	:	:

(28) *Refund of Spirit Duty.*—At the end of the year the amount recoverable should be calculated and deducted from the corresponding item of expenditure in the Income and Expenditure Account and the amount carried forward under the heading "Sundry Debtors" on the Balance Sheet.

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(29) *Sundries.*—The sub-headings "Sundries" should be used as little as possible. Important exceptional expenditure which cannot be appropriately grouped with one of the existing sub-heads should be detailed under "Sundries," but should still be kept within the most appropriate main heading.

page 5, par. 10  
pages 46 to 47

(30) *Laundry.*—The expenses of all Laundry work, whether done by an outside contractor or by the Hospital itself, will be entered under "Domestic ; 2. Laundry." Where any or all of the Laundry is done by the Hospital, a special account entitled "Laundry Account," giving details of the total cost (calculated, if necessary, by estimates and apportionments) of the Washing done on the Hospital premises may be added as a subsidiary account.

page 5, par. 10  
page 12, par. 32  
page 26, par. 63

(31) *Renewals and Repairs.*—All expenditure upon structural renewals and repairs, whatever the amount of such expenditure, must be included in Ordinary Expenditure, and no renewals or repairs are to be entered under Extraordinary Expenditure, or to be treated as Capital Expenditure.

Expenditure which is necessary for the ordinary upkeep and working of an Institution does not become "extraordinary" because it happens to be exceptional in amount in a particular year—whether exceptionally large or exceptionally small. Similarly, expenditure which only restores the building or equipment, and does not improve upon its original condition, does not become capital expenditure because it is exceptionally large in amount. There is no objection, however, to the addition of a footnote explaining the cause of any exceptionally large expenditure under the heading "Renewals and Repairs."

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Before deciding the always difficult question how expenditure which includes necessary outlay on repairs and renewals, together with the cost of additions or other manifest improvements to the property of a Hospital, should be apportioned as between "Ordinary Expenditure" and "Land, Buildings and Equipment," a reliable report should be obtained by the Hospital Authorities setting forth the extent and value of the permanent addition to the property of the Hospital.

The reinstatement of property damaged by fire, not being part of the ordinary upkeep of the institution, should be dealt with on the Balance Sheet.

page 5, par. 10  
page 12, par. 31  
pages 40 to 49

(32) *Hospitals with Works Departments.*—In the case of Hospitals with works departments the chargeability of the expenditure of such

departments will depend on whether the expenditure is in connection with (A) Maintenance items (including Renewals and Repairs), or (B) Building Additions or Improvements or other Capital operations, viz. :—

(A) *Direct Labour employed on maintenance items.*—Where a Hospital uses its own labour (1) to carry out any operation which at other Hospitals is carried out by contract, or (2) to make any article which at other Hospitals is purchased, the whole of the expenditure on such operation or article is to be charged to the heading to which the operation if carried out by contract or the article if purchased would be charged.

(B) *Direct Labour employed on Building Additions or Improvements, or other Capital operations.*—Since the cost of all Building Additions or Improvements, additions to Equipment, or other capital expenditure is excluded from the Income and Expenditure Account by the rules of the Revised Uniform System, it follows that where such Capital operations are carried out by means of a Works Department the expenditure incurred in respect of such operations should be excluded from the Income and Expenditure Account and be charged on the Balance Sheet, under the appropriate heading, e.g. "6. Land, Buildings and Equipment of the Hospital," or "5. Investments," if for the Estate of the Hospital.

The total cost of a Works Department or Departments must be shown in a subsidiary account or accounts.

- (33) *Salaries and Wages.*—*Payments under the National Insurance and Pensions Acts.*—Insurance Stamps (Health, Unemployment and Pensions) used should be debited as follows :—

The proportion representing contributions of employed contributors deducted from the wages of such contributors should be charged to the appropriate sub-head of "Salaries and Wages (Maintenance)" or to "Administration—Salaries," etc., as the case may be; in the former case each sub-head of "Salaries and Wages" will be charged with the total of the contributor's proportion of Stamps used in respect of the employees covered by the sub-head.

The proportion representing employers' contribution should also be charged to the same sub-head of "Salaries and Wages" as the employee's contribution or to "Administration—Salaries," etc.

- (34) *Administration.*—*Law Charges.*—Law Charges in connection with the income, the administration or the maintenance of a Hospital must be included in the Income and Expenditure Account under "Administration 5. Law Charges"; Law Charges in connection with the acquisition or disposal of property, being Capital expenditure, should be dealt with on the Balance Sheet.

- (35) *Finance.*—*Interest.*—Interest paid for loans to the General Fund of a Hospital is to be treated as Ordinary Expenditure and shown under

"Finance 1. Interest." Interest on loans borrowed on behalf of the Building Fund or other Capital Account must be treated as ordinary expenditure while the interest received on Building Fund moneys should be added to the Building Fund in the absence of any stipulation to the contrary being attached to the gift.

page 7, par. 17

(36) *Expenses of Appeals.*—

(A) Carried out by the Ordinary Staff:—

Where appeals for the General Fund or for Buildings, Equipment, Endowment, or any similar capital purposes are carried out by the ordinary staff of the Hospital as part of the ordinary duties, the whole of the expenses, except those of Entertainments, should be charged against "Appeals" under the heading "Finance" and no portion of such expense should be charged against the Building or other special fund to be benefited, or taken out of the donations or subscriptions specifically given for the capital purpose. In the case of "Entertainments" the expenses should be shown as a deduction from the receipts.

(B) Carried out by a Special Staff:—

(i) Where a separate staff or department has been organised to raise funds for a specific scheme of Extension, Building or Equipment by an appeal quite distinct from the ordinary appeals of the Hospital, the expenses should be charged against the receipts and only the net proceeds carried direct to the Balance Sheet as an addition to the Capital Account, which should have a page reference to the appeal account which must be published giving the details of the receipts and the expenses.

No part, however, of the normal expenditure of the Hospital should be charged to this Special Appeal, even although a portion of the ordinary time of the general staff has been devoted to the work.

(ii) In all other cases appeals by a special staff, whether for general or capital purposes, must be dealt with in the accounts as if the appeal had been carried out by the ordinary staff and should, therefore, be included in the Income and Expenditure Account as shown in (A) above.

page 27, par. 64

(37) *Contributions to Other Institutions.*—Where a Home of Recovery, Convalescent Home, or similar Branch is run by the Hospital, whether with or without the aid of a local committee, the deficit, if any, on the working of the Branch for the year should be shown in the Income and Expenditure Account of the Hospital under "Extraordinary Expenditure: Contributions to other Institutions." In no case should the grant from the Hospital exceed the amount required to meet the deficit.

- (38) *Totals and Balance.*—Attention is directed to the grouping of the items in the Income and Expenditure Account, so as to show the totals of the various classes of Income and Expenditure. The balance of the Income and Expenditure Account should also be stated as shown on the form, in which provision for it is made necessarily on both sides in order to provide for either a surplus or a deficit as the case may be.
- (39) *Form of Income and Expenditure Account.*—The following is the pages 16 to 17 prescribed form of the Income and Expenditure Account :—

*Revised Form,*NOTE.—Words in *Italics* are explanatory and are not intended to be printed. For further

References	ORDINARY.	INCOME.	£	s.	d.
	<b>I. Voluntary Gifts.</b>				
	1. SUBSCRIPTIONS, DONATIONS, ETC. :—				
1	Annual Subscriptions (see page )	£			
1	Donations (see page )	£			
14, 15 & 16	Box Collections (see page )	£			
pa 17	Entertainments—Gross Receipts	£			
	Less Expenses	£			
18	Gifts in Kind	£			
	Other Voluntary Gifts	£			
	(Large items should be detailed.)				
	2. CENTRAL FUNDS :—				
16	King Edward's Hospital Fund	£			
	Hospital Sunday Fund	£			
	Hospital Saturday Fund	£			
	Other Central Funds	£			
	(To be detailed.)				
	<b>II. Receipts on Account of Services rendered.</b>				
19, 20, 21 & 22	1. CONTRIBUTIONS ON ACCOUNT OF SERVICES TO PATIENTS :—				
	(a) From Patients and their Societies—				
	Patients	£			
	Hospital Contributory Associations	£			
	Approved Societies	£			
	Other Sources	£			
	(b) From Public Authorities	£			
	(To be detailed.)				
11	2. FEES :—				
	Nurses' and Probationers' Fees	£			
	Other Fees	£			
22	3. OTHER RECEIPTS				
	(To be detailed.)				
	<b>III. Invested Property.</b>				
pa 23	Interest, Dividends, etc....	£			
5 & 35	Rents	£			
5 and page 42					
	<b>Ordinary Income</b>				
		£			
	<b>EXTRAORDINARY.</b>				
14, 16 & 24	I. Legacies	£			
	II. Other Extraordinary Income	£			
	<b>Extraordinary Income</b>				
		£			
	<b>Total Income</b>				
		£			
48	<b>Balance, being excess of Total Expenditure over Total Income for the Year</b>				
		£			

NOTE.—The £s entered on this form are to indicate where



for the Year to the 31st December, 19

17

January, 1926.

explanations, see pages 4 to 15, and references in margin below.

References pars.		EXPENDITURE.	£	s.	d.
		<b>ORDINARY.</b>			
26 & 27		<b>I. Provisions.</b>	£		
26 & 27		<b>II. Surgery and Dispensary.</b>			
28		1. Drugs, Chemicals, Disinfectants, etc. ....	£		
		2. Dressings, Bandages, etc. ....	£		
		3. Instruments and Appliances ....	£		
		4. Wines and Spirits ....	£		
		5. Salaries and Wages of Dispensing Staff ...	£		
29		6. Sundries ...	£		
26 & 27		<b>III. Domestic.</b>			
31 & 32		1. Renewal and Repair of Furniture, Bedding, Crockery, etc. ....	£		
30		2. Laundry ...	£		
		3. Cleaning and Chandlery ...	£		
		4. Water... ..	£		
		5. Fuel, Lighting, Heat and Power ...	£		
29		6. Uniforms ...	£		
		7. Sundries ...	£		
12 & 33		<b>IV. Salaries and Wages (Maintenance).</b>			
		1. Medical ...	£		
		2. Nursing ...	£		
		3. Other Officers and Employees ...	£		
		4. Pensions ...	£		
26 & 27		<b>V. Miscellaneous.</b>			
		1. Printing, Stationery, Postages, Telephones, etc. ....	£		
		2. Advertisements ...	£		
		3. Insurance of Buildings, Equipment, Stores, etc. ....	£		
29		4. Garden ...	£		
		5. Sundries ...	£		
12 & 33		<b>VI. Administration.</b>			
		1. Salaries ...	£		
		2. Pensions ...	£		
		3. Printing, Stationery, Postages, Telephones, etc. ....	£		
34		4. Advertisements ...	£		
		5. Law Charges ...	£		
29		6. Auditors' Fee ...	£		
		7. Sundries ...	£		
31 & 32		<b>VII. Establishment :</b>			
		Renewals and Repairs to Buildings and Plant ...	£		
5 & 35		<b>VIII. Finance.</b>			
12, 13, 35 & 36		1. Interest ...	£		
5		2. Appeals ...	£		
5		3. Rent ...	£		
		4. Rates and Taxes ...	£		
		Ordinary Expenditure	£		
37		<b>EXTRAORDINARY.</b>			
		<b>I. Contributions to other Institutions</b> ...	£		
		(To be detailed.)			
		<b>II. Other Extraordinary Expenditure</b> ...	£		
		Extraordinary Expenditure	£		
		Total Expenditure	£		
48		Balance, being excess of Total Income over Total Expenditure for the Year	£		

the figures should be entered, and need not be printed.

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## II.—THE BALANCE SHEET.

(40) The form of Balance Sheet which must be published will be found on page 28.

(41) The headings and sub-headings should be stated in the wording of the form, but may be omitted where there are no appropriate figures against them.

If it is desired to publish more details than the form provides for, they should be given in an inner column so as to cast to one or other of the sub-heads. Sufficient detail should be given to enable the Liabilities and Assets of each fund to be readily ascertained.\*

*Liabilities.*

(42) *Loans to Hospital.*—All loans to the Institution remaining unpaid at the end of the financial year should appear in detail under this heading, distinguishing the Funds in respect of which the loans were incurred and stating whether secured or unsecured. Mortgage debt on the Hospital buildings should be separately stated and described as such.

Bank Overdraft should appear under: "Loans to Hospital," and not under "Sundry Creditors." If on December 31st there is an overdraft and also cash in hand, both items should be shown in full under their respective headings, and one should not be deducted from the other.

If amounts have been lent from one Fund of the Hospital to another, the loan should appear on the left-hand side of the Balance Sheet under the name of the Fund to which the loan has been made, and on its right-hand side under "Internal Loans" as an asset of the Fund from which the loan has been made. The wording should show clearly which Fund is the borrower and which the lender.

Income moneys (such as dividends, rents, or a proportion of other General Fund receipts) applied to the repayment of debt are not to be excluded from the income side of the Income and Expenditure Account. Their subsequent application to the repayment of debt will be dealt with on the Balance Sheet, but an explanatory footnote may be printed on the Income and Expenditure Account if desired.

The repayment of loans does not affect the Capital Accounts. The reduction in the amount of the loan on the left-hand side of the Balance Sheet is balanced by a corresponding reduction in the amount of the securities or cash of the Fund which makes the repayment. In

\* Two points should receive careful attention in framing the Balance Sheet. The first is, to link it up with the preceding Balance Sheet and so make it a self-contained record of any changes that may have taken place in the Capital Liabilities and in the Expenditure on Land, Buildings and Equipment, by stating separately the balances on these accounts brought forward from the previous year. The other point is, that the Balance Sheet is a summarised statement of Assets and Liabilities, and should, therefore, be kept free from all unnecessary details which should rather be stated on schedules to the Balance Sheet, the latter containing page references to these schedules.

In the case of a General or a Building Fund debt, where periodical payments are made representing both interest and repayment of debt, that portion of a payment which represents interest will be entered in the Income and Expenditure Account, while that part which represents repayment of debt will be dealt with on the Balance Sheet.

ATTENTION is more especially drawn to the following paragraphs, which contain either new regulations or explanatory additions to existing regulations.

[illegible]

42	Loans to Hospital.	
48	Capital Account (D) General Fund.	
49	Capital Account (E) Suspense Funds.	
50	Transfers from General Fund to Building Fund.	
51	Building Fund Accounts.	
53	Gifts for Alternative or Deferred Purposes.	
55	Stocks on Hand.	
57	Internal Loans.	
58	Investments.	
63	Loss by Fire.	
64	Special Trusts.	
Page 28	Form of Balance Sheet.	

	for the year...	...	...	...	1,000	0	0	
					<u>11,500</u>	<u>0</u>	<u>0</u>	
Less	Transfer to Buildings and Equipment Fund...	...	...	...	1,000	0	0	
					<u>1,000</u>	<u>0</u>	<u>0</u>	10,500 0 0

A detailed list of donations and legacies to Capital Account should be published in the Annual Report, and this list should be cast to agree with the entries on the Balance Sheet, which should contain a page reference to the lists. Example :—

	£	s.	d.	£	s.	d.
(c) Buildings and Equipment Fund—						
Balance as per last Account ... ..	10,000	0	0			
Add Donations received during the year						
(see page )... ..	1,010	10	0			
„ Transfer from General Fund... ..	1,000	0	0			
				12,010	10	0

Only funds under the control of the Governing Bodies (whether held in the name of the Institution or its Trustees or by the Charity Commissioners on its behalf) should be included under these headings.

If the Hospital derives an income from a fund which is not under the control of the Governing Body but which is held for the

## II.—THE BALANCE SHEET.

(40) The form of Balance Sheet which must be published will be found on page 28.

(41) The headings and sub-headings should be stated in the wording of the form, but may be omitted where there are no appropriate figures against them.

If it is desired to publish more details than the form provides for, they should be given in an inner column so as to cast to one or other of the sub-heads. Sufficient detail should be given to enable the Liabilities and Assets of each fund to be readily ascertained.\*

page 21, par. 50  
page 24, par. 57  
page 25, par. 62

wording should show clearly which Fund is the borrower and which the lender.

Income moneys (such as dividends, rents, or a proportion of other General Fund receipts) applied to the repayment of debt are not to be excluded from the income side of the Income and Expenditure Account. Their subsequent application to the repayment of debt will be dealt with on the Balance Sheet, but an explanatory footnote may be printed on the Income and Expenditure Account if desired.

The repayment of loans does not affect the Capital Accounts. The reduction in the amount of the loan on the left-hand side of the Balance Sheet is balanced by a corresponding reduction in the amount of the securities or cash of the Fund which makes the repayment. In

\* Two points should receive careful attention in framing the Balance Sheet. The first is, to link it up with the preceding Balance Sheet and so make it a self-contained record of any changes that may have taken place in the Capital Liabilities and in the Expenditure on Land, Buildings and Equipment, by stating separately the balances on these accounts brought forward from the previous year. The other point is, that the Balance Sheet is a summarised statement of Assets and Liabilities, and should, therefore, be kept free from all unnecessary details which should rather be stated on schedules to the Balance Sheet, the latter containing page references to these schedules.

the case of a loan between two Funds the reduction or disappearance of the loan shown as an asset of the lending Fund (*i.e.*, under Internal Loans) is balanced by an increase of securities or cash under the lending Fund.

In the case of a General or a Building Fund debt, where periodical payments are made representing both interest and repayment of debt, that portion of a payment which represents interest will be entered in the Income and Expenditure Account, while that part which represents repayment of debt will be dealt with on the Balance Sheet.

- (43) *Debts on Building Account.*—Debts on the Building Account, whether under “Sundry Creditors” or under “Loans to Hospital,” should be shown separately from debts on the General Account, so that the Balance Sheet may show the financial position of the Building Fund as distinct from that of the General Fund and the contingent liability of the General Fund in respect of expenditure on Buildings and Equipment.

- (44) *Capital Accounts:* (A) *Hospital Endowments*; (B) *Special Funds*; (C) *Buildings and Equipment*; (D) *General Fund*; (E) *Suspense Funds*. page 10, par. 23  
page 14, par. 36

—Under each of these sub-heads the amount of the Capital Accounts 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 transferred thereto from one of the other Funds, or (in the case of D) carried thereto from the Income and Expenditure Account, should be set forth separately, and added together to give the amount of the Capital Account at the end of the year. Example:—

CAPITAL ACCOUNTS.

	£	s.	d.	£	s.	d.
(D) General Fund—						
Balance as per last Account	10,000	0	0			
Add Excess of Income over Expenditure for the year	1,500	0	0			
	11,500	0	0			
Less Transfer to Buildings and Equipment Fund	1,000	0	0	10,500	0	0

A detailed list of donations and legacies to Capital Account should be published in the Annual Report, and this list should be cast to agree with the entries on the Balance Sheet, which should contain a page reference to the lists. Example:—

CAPITAL ACCOUNTS.

	£	s.	d.	£	s.	d.
(C) Buildings and Equipment Fund—						
Balance as per last Account	10,000	0	0			
Add Donations received during the year (see page )	1,010	10	0			
„ Transfer from General Fund	1,000	0	0	12,010	10	0

Only funds under the control of the Governing Bodies (whether held in the name of the Institution or its Trustees or by the Charity Commissioners on its behalf) should be included under these headings.

If the Hospital derives an income from a fund which is not under the control of the Governing Body but which is held for the

benefit of the Hospital, the amount and nature of such fund or funds should be stated in a footnote to the Balance Sheet.

1 page 19, par. 44  
1 page 23, par. 53  
page 26, par. 64

pag

- (45) *Capital Account: (A) Hospital Endowments.\**—This heading is intended for Funds which are subject to trusts attached by the original donors whereby the capital of the Fund cannot be spent, while the income is to be applied to the general purposes of the Hospital or some part thereof and is therefore carried to the Income and Expenditure Account. The heading, therefore, includes not only endowments given for the Hospital generally but also bed or cot endowments, endowments for special departments, and funds of which the income is to be applied to upkeep of buildings or equipment or to any other branch of maintenance expenditure.

The distinction between Hospital Endowments, the capital of which cannot be spent, and General Fund, of which both the capital and the income may be applied to general purposes, is essential to any comparison between the financial positions of different Hospitals.

page 19, par. 44  
page 23, par. 53  
page 26, par. 64

- (46) *Capital Account: (B) Special Funds.*—This heading is intended for Funds subject to trusts in accordance with which the Capital or the Income (as the case may be) is to be applied to purposes outside the general purposes of the Hospital (*e.g.*, Samaritan Fund, Convalescent Home, etc.) and is therefore not carried to the Income and Expenditure Account.

Any balances in respect of the income from these Special Funds will appear on the Balance Sheet under the heading provided for that purpose.

page 14, pars. 35 & 36  
page 19, par. 44  
page 21, par. 50  
page 22, par. 51  
page 23, par. 53  
page 26, par. 64

- (47) *Capital Account: (C) 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. It provides also for such funds as, in the discretion of the Governing Body, have been transferred for these purposes from the General Fund of the Hospital. Any such transfer from General Fund should be stated separately.

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Interest on Building Fund moneys should be added to the Capital Account.

Where there is more than one Fund open for Building, Equipment, Extension, etc., full information should be shown in a schedule attached to the accounts, and the Balance Sheet should show only the

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\* As the term "endowment" is used throughout the Revised Uniform System to signify a fund which is subject to a special trust, attached by the donor, for the retention of the Capital by the Hospital, it is desirable that in the Annual Reports or other documents issued by Hospitals, whether in appealing for donations or in publishing lists of special wards, beds or cots, the use of the term "endow" and its derivatives (as distinguished from such terms as "name") should be confined to cases where the existence of such special trusts is implied or intended. This would tend to ensure that the phraseology of the documents inviting or recording donations should correspond with that of the headings of the accounts under which such donations are classified, and thus to avoid a possible source of misunderstanding. In view, however, of the wider use of the term "endowment" by the Charity Commissioners (following the Charitable Trusts Acts), and their narrower use of such terms as "maintain," "support," etc., this foot-note is not intended to contain an absolute direction on the subject, except as regards the Balance Sheet itself.

total brought forward from the previous year, the total receipts and transfers for the year and the new total of all the Building and Equipment Funds as a whole.

- (48) *Capital Account: (D) General Fund.*—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. The balance from the Income and Expenditure Account will be added to this Fund if a surplus or deducted if a deficit. page 19, par. 44  
page 21, par. 50

The balance of the Income and Expenditure Account must be carried intact to the Balance Sheet, and any appropriations therefrom should be dealt with on the Balance Sheet as transfers from the General Fund.

If there is a net deficit on General Fund this heading will appear on the other side of the Balance Sheet.

- (49) *Capital Account: (E) Suspense Funds.*—This sub-heading is intended to provide for the statement thereunder of any Capital Funds the final destination of which is temporarily in suspense; it should contain, stated separately, "Donations subject to Life Annuities" and "Gifts for Alternative or Deferred Purposes," both of which are dealt with in later paragraphs. As soon as the uncertainty which necessitated the placing of a Fund under this sub-head has disappeared the Fund should be transferred in accordance with the original instructions of the donor. page 19, par. 44  
page 22, par. 52  
page 23, par. 53

- (50) *Transfer to Building Fund of General Fund Moneys expended on Buildings or Improvements.*—If it is intended ultimately to raise funds to provide for expenditure on Buildings or Improvements, and if, therefore, the application of General Fund moneys to the purpose 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 "(c) 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 a portion of the General Fund permanently to this purpose, then the amount it is proposed so to apply should be transferred on the Balance Sheet from the credit of the Capital Account "(D) General Fund" to the credit of the Capital Account "(c) Buildings and Equipment." No such transfer should be made until after the expenditure has actually been met from General Fund. page 26, par. 64

A transfer from the General Fund to the Building Fund can only be made if there is a sufficient balance standing to the credit of the General Fund on the Balance Sheet. If there is no sufficient surplus on the General Fund, the Capital Account for Buildings and Equipment will appear as over-expended for the time being.\*

\* While the Revised Uniform System does not absolutely require that the relations between the General Fund and the Building Fund should be adjusted by a transfer whenever possible, it is desirable that the transfer should take place as soon as the two conditions mentioned are present, viz: when there is no intention of raising funds specially to meet the deficit on the Building Fund, and when there is a sufficient surplus on the General Fund.

page 19, par. 43  
page 20, par. 47  
page 23, par. 54  
page 24, par. 58  
page 25, par. 62

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- (51) *Building Fund Accounts*.—The instructions herein provide that the whole of the funds and debts in respect of Buildings and Equipment should appear on the left-hand side of the Balance Sheet, and the whole expenditure, together with any balance not yet expended, on the other side. There is no objection to the publication, in addition, of a Building Fund Account, giving a detailed statement of the amounts received for the Building Fund and the cost of Buildings, Equipment, etc.

Where any considerable scheme of extension or improvement is in progress, a separate Building Fund Account must always be published.

page 6, par. 14

- (52) *Donations or Legacies subject to Life Annuities*.—The method of dealing with a donation subject to a life annuity will depend on whether the annuity exhausts the income from the donation or legacy or is relatively small.

(a) Where the annuity equals or exceeds the immediate income from the donation or legacy.

The gift should appear on the left-hand side of the Balance Sheet under "Capital Accounts: (E) Suspense Funds, Donations subject to Life Annuities." The investment representing the gift should appear on the right-hand side of the Balance Sheet under the heading "Investments: (E) For Suspense Funds."

If in any year the interest received be in excess of the annuity, the excess will be brought into the Income and Expenditure Account under "Invested Property" if the donation was given for either Endowment or General Fund, or will be added to the Capital Account of the Fund concerned if given for Building or a Special Fund.

If the annuity exceeds the interest received, the excess should each year be deducted from the amount shown under "Donations subject to Life Annuities" on the Balance Sheet, and a corresponding realisation should be made of the Investments held for Suspense Funds.

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On the death of an annuitant, or on the cessation of the annuity from any other cause, the balance of the Fund representing the original donation should be transferred to the Fund indicated by the original agreement, *i.e.*, if given ultimately for endowment or building it should be transferred to the Capital Account for "Hospital Endowments" or Capital Account for "Buildings and Equipment"; but if given subject to no such stipulation, it should be carried to the Income and Expenditure Account and treated in the ordinary way as a donation or a legacy, as the case may be.

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(b) Where the annuity is less than the immediate income from the donation or legacy.

If the donation or legacy is subject to a trust for the retention of the capital, the whole of the gift should be entered on the Balance Sheet under the Fund for which it was given. The annual amount should be deducted from the income of the gift before the income is



carried to the Income and Expenditure Account or other Fund, as the case may be.

If the donation or legacy is to the General Fund, a portion of the gift sufficient to yield an annual return equal to the annuity should be deducted from the gift and be treated in accordance with paragraph (a) above, the balance of the donation or legacy being carried immediately to the Income and Expenditure Account in the ordinary way.

- (53) *Gifts made for alternative or deferred purposes.*—Sometimes a donor or testator attaches to a gift trusts which give the Hospital the power of applying the gift to one or more of various specified purposes of the Hospital (*e.g.*, the “construction, maintenance or endowment of a ward”). Sometimes a gift is to be applied to a particular maintenance purpose (either solely or as one of specified alternative purposes) and the amount that is spent in the year of receipt is less than the total of the gift (*e.g.*, the provision of a salary for some specified post). page 5, par. 7  
page 26, par. 64

Where the circumstances are such that it is desirable that the balance remaining unapplied at the end of the year should be shown separately on the Balance Sheet, the original gift should be carried to Capital Accounts (e) Suspense Funds, with an appropriate description indicating generally the nature of the trusts. When any part of the gift is spent in any year, the amount so spent should be deducted from the Suspense Fund and carried to the Income and Expenditure Account (if the charge is of an ordinary or maintenance character) or to the Capital Account (c) For Buildings and Equipment (if the outlay is for that purpose) and the asset representing the unexpended balance should be shown under a corresponding sub-head of Cash or Investments, as the case may be, on the right-hand side of the Balance Sheet. If any part of it is finally and irrevocably applied to Endowment, that part should be deducted and carried to Capital Accounts (A) Hospital Endowments.

If the gift is solely for additions to buildings or equipment, it will, of course, be carried direct to Capital Account (c) Buildings and Equipment, whether spent at once or at some future time.

#### *Assets.*

- (54) *Cash at Bank and In Hand.*—The sub-headings must correspond with the sub-headings of the Capital Accounts, and show all the cash at bank (whether on Deposit or Current Account) and cash in hand.
- (55) *Stocks on Hand.*—This heading will show the value of unissued stores on hand, which should have been valued at cost and the amount of which should have been deducted from the expenditure under the respective headings in the Income and Expenditure Account. Only page 11, par. 26

the total value of the stocks should be shown on the Balance Sheet. Stocks held in respect of expenditure on "Land, Buildings & Equipment of the Hospital" should not be brought in as stocks on hand, but should be regarded as expenditure incurred during the year under that heading.

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- (56) *Sundry Debtors*.—This heading will contain all debts due to the Hospital, shown under the respective Funds to which they are due.

page 18, par. 42

- (57) *Internal Loans*.—Loans made from one Fund of the Hospital to another should appear under this heading, showing clearly the Fund making the loan and the Fund to which the loan is made, thus :—

## INTERNAL LOANS.

W Fund: Loan to X Fund...	...	...	£10,000	
" " Y Fund...	...	...	5,000	
			£15,000	
Z Fund: " " Y Fund...	...	...	173	
				£15,173

- (58) *Investments*.—The sub-headings must correspond with the sub-headings of the Capital Accounts, and show all the investments held on behalf of the respective Funds. 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 value as determined in accordance with paragraph 59 below.

It is recommended that these particulars, if numerous, 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, which should be subdivided so as to show totals corresponding with the separate headings on the Balance Sheet.

The Investments held for Hospital Endowments and Special Funds plus the corresponding cash balances (and Internal Loans and Debtors, if any) should equal the amount of the Funds under Capital Accounts and Income Balances on the opposite side of the Balance Sheet.

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page 13, par. 34

- (59) *Investments: Valuation and Depreciation*.—It is desirable to state each Investment at the cost price including expenses of transfer, except in cases where important depreciation believed to be of a permanent character has taken place, when the cost price may be written down and the security stated at the lower value. In such cases the corresponding Capital Account should be written down by a similar amount and no entry in respect of depreciation should be made in the Income and Expenditure Account.

Any adjustment of the Capital Accounts for the revaluation of investments should be separately stated on the Balance Sheet.

The basis of valuation should be stated, either on the Balance Sheet or on the Schedule, thus: "Valued at cost"; "Valued at date of receipt"; "Valued at December 31, 19     ", etc., etc., as the case

may be. The market value of the total investments of the General Fund should be noted on the Schedule of Investments.

- (60) *Investments: Profit or Loss on Sale.*—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 is to be shown on the Balance Sheet. Where more than one realisation in any Fund has taken place during the year only the net gain or loss need be shown.

- (61) *Investments: Landed Property and Estates.*—Landed property and estates (other than the land and buildings of the Hospital itself or used or intended for Hospital purposes) should be included under the appropriate sub-heads of "Investments," and not 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 the sub-heading "(D) For General Fund," or, if not so held, under the sub-heading in respect of which they are held.

If information as to the cost of such estates is not available, a footnote should be added, to the following effect :—

"No value is attached for Balance Sheet purposes to the following property held for.....Fund."

- (62) *Land, Buildings and Equipment of the Hospital.*—The sub-heading, page 12, par. 31

"Expenditure from.....19.....to 31st December, 19.....," should show 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, in so far as 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 on the Balance Sheet—

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

The sub-heading, "Expenditure during the year to..... 19....." is provided to enable the expenditure on additions to Land, Buildings, Equipment, etc., during the year under review to be set out under convenient headings.

Expenditure upon the improvement of leasehold premises should be dealt with in the same way; any provision that may be necessary for the decreasing value of the asset being made in accordance with the following remarks.

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

pa 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 (such as exhaustion of a leasehold) 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, etc.," and a corresponding reduction of the amount to the credit of "Capital Accounts: (c) For Buildings and Equipment." But in no case is this estimated provision for Depreciation to be entered in the Income and Expenditure Account; if any reference to Depreciation is deemed necessary, it should be made only in the Report or in a footnote to the Income and Expenditure Account.

- (63) *Loss by Fire*.—Loss of or damage to Buildings or Equipment occasioned by fire should be written off the Capital Account and off the expenditure on Land, Buildings and Equipment, while the amount recovered through insurance should be added to the Capital Account, and as it is used to replace property destroyed the amount so expended will be added to expenditure on Land, Buildings and Equipment.

In the case of a loss through fire of any stores, etc. the purchase of which would appear in the Income and Expenditure Account, the amount recovered or recoverable by insurance should be deducted from the total expenditure on such stores, etc.

#### *General.*

- page 14, par. 37  
page 21, par. 50  
page 23, par. 53  
p (64) *Special Trusts attached by the Hospital itself*.—Under paragraph 7 on page 5, all moneys given unconditionally by the donors must be treated as income, and under paragraph 58 on page 24 all investments of income moneys must appear under "Investments: (d) For General Fund," as being available for realisation in case of need.

p It follows, therefore, that it would be inconsistent with the Revised Uniform System for a Hospital voluntarily to attach, to any gift received unconditionally from the donors, conditions or trusts which would wholly remove from the Governing Body the ultimate power of realising and using the investments representing such gift, and thus render the gift unsuitable for inclusion under Capital for General Fund.

It would equally be inconsistent with the Revised Uniform System for a Hospital voluntarily to transfer any portion of its

\* This direction, as stated above, is given so as to ensure uniformity in accounts: it is not suggested that the depreciation of fabric and equipment can be fully met by annual repairs and renewals.

General Fund surplus to the heading "Capital Accounts : (b) Special Funds," and thus not only to remove the capital from the proper heading, but also to divert the annual income of the corresponding investment from the Income and Expenditure Account.

It would be inconsistent with these principles to transfer to Building Fund or to a Convalescent Home or other Branch any sums in excess of the amounts actually expended for these purposes.

There is no objection to the investment of surplus income moneys in the name of the "Official Trustees of Charitable Funds," since such investment does not interpose any obstacle to the realisation of securities if the proceeds are required for the purposes of the Hospital and does not render the investment unsuitable for inclusion under Capital (d) General Fund.

- (65) *Audit of Accounts.*—The accounts of all Institutions applying for grants from any of the three Funds must be audited and certified as correct by a Chartered or an Incorporated Accountant, who should be required to state *inter alia* that to the best of his knowledge and belief the regulations of the Revised Uniform System have been followed.
- (66) *Form of Balance Sheet.*—The following is the prescribed form of the Balance Sheet :—

*Revised Form, January, 1926.*

NOTE.—Words in *Italics* are explanatory and are not intended to be printed. For further explanations, see pages 18 to 27 and references in margin below.

[illegible]



## III.—THE STATISTICAL TABLES.

- (67) The forms of Statistical Tables for In-patients and Out-patients respectively will be found on pages 38 and 39.

p8

- (68) The Tables must be published in the annual reports of all Institutions applying for grants from any of the three Funds. In the case of Institutions which have only In-patients or only Out-patients, the Table proper to the class of Patient treated should be published.

page 8, par. 20

- (69) The Statistical Tables must include, both in respect of numbers of Beds, Patients, Attendances, &c., and in respect of the Expenditure dealt with in the Tables, all Special Departments which form part of the Hospital.

- (70) The figure to be analysed in the Statistical Tables is the total of the Ordinary Expenditure as stated in the Income and Expenditure Account. Extraordinary Expenditure is not to be included.

Where any part of the Ordinary Expenditure (*e.g.*, renewals or repairs, special appeals, payments in lieu of pensions, etc.) has been exceptional in amount during the year in question, there is no objection to the addition to the Table of a footnote explaining the cause of the resulting temporary increase in cost.

- (71) Where butter, tea, sugar or any other article of ordinary consumption, is supplied by the Patient and not by the Hospital, a note stating the fact in full is to be added to the heading Provisions on the Statistical Tables for In-patients.

pages 34 to 37

p

- (72) *Separation of Expenditure on In-patients and Expenditure on Out-patients.*—Where both classes of Patient are treated the expenditure on each class, separated under each main heading of Ordinary Expenditure, must be ascertained and entered on the Statistical Tables.

Various suggestions as to the method of separating the costs of the two departments are given below.

p

- (73) *Definition of an Available Bed.*—An available bed is one that forms part of the permanent bed equipment of the Hospital and which is used for the treatment of In-patients.

The following classes of beds where the practice in the past has not been uniform should be included in the number of available beds :—

1. Casualty ;
2. Observation (other than "Observation" or "Recovery" beds in



the Out-patient Department provided for use for a few hours pending a Patient's discharge or admission to a ward);

3. Isolation or Seclusion.

The following classes of beds should not be included in the number of available beds :—

4. Labour beds as distinct from Maternity beds. A Maternity bed reserved for a Mother is properly the only bed available, and a Labour bed should be regarded for statistical purposes as merely an adjunct, analogous to an operating table.
5. Cots for newly born Infants in Maternity Wards.
6. Temporary beds, whether proper Hospital beds or simply stretchers.

IN-PATIENTS.

page 38, Table I

(74) *Definition of an In-patient.*—For statistical purposes an In-patient

ATTENTION is more especially drawn to the following paragraphs, which contain either new regulations or explanatory additions to existing regulations.

III. STATISTICAL TABLES.

PARAGRAPH	SUBJECT
70	Total Ordinary Expenditure to be Analysed.
73	Definition of an Available Bed.
74	Definition of an In-patient.
77	Average Period of Residence.
78	Definition of an Out-patient.
79	Definition of a New Out-patient.
Pages 38 & 39	Forms of Statistical Tables.

in the Hospital's number of beds available for the treatment of Patients then they should be counted as In-patients in the ordinary way, whether they have been accommodated in one of the general wards or in a special ward reserved for the treatment of sick members of the Hospital's own staff.

(75) *Average Number of Patients resident daily.*—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.

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 this number must not be given under this heading in the Statistical Table itself.

(76) *Average Cost per In-patient per week.*—The average cost per In-patient (or per bed) per week, is to be arrived at by dividing the average

\* Where the Hospital is closed for building reconstruction or abnormal works the question of the method of dealing with statistics should be referred to the King's Fund.

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Tables for In-patients.

pages 34 to 37

p

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- (73) *Definition of an Available Bed.*—An available bed is one that forms part of the permanent bed equipment of the Hospital and which is used for the treatment of In-patients.

The following classes of beds where the practice in the past has not been uniform should be included in the number of available beds:—

1. Casualty;
2. Observation (other than "Observation" or "Recovery" beds in

the Out-patient Department provided for use for a few hours pending a Patient's discharge or admission to a ward);

3. Isolation or Seclusion.

The following classes of beds should not be included in the number of available beds:—

4. Labour beds as distinct from Maternity beds. A Maternity bed reserved for a Mother is properly the only bed available, and a Labour bed should be regarded for statistical purposes as merely an adjunct, analogous to an operating table.
5. Cots for newly born Infants in Maternity Wards.
6. Temporary beds, whether proper Hospital beds or simply stretchers.

IN-PATIENTS.

page 38, Table I

- (74) *Definition of an In-patient.*—For statistical purposes an In-patient is a Patient who is recorded in a book kept for that purpose as having been in the In-patient Department of the Hospital at a fixed hour of the day, which hour (once fixed) must not be changed during the year. A Patient in a temporary bed in the In-patient Department at the fixed hour should be counted. Infants born in a Maternity Ward are not to be counted as In-patients during the time that the Mother is an In-patient. Should, however, the Infant be retained for In-patient treatment after the discharge of the Mother, whether or not the latter then attends as an Out-patient, the Infant will be counted as an In-patient. Should the Infant be discharged with the Mother, and the Infant continues to attend as an Out-patient, it will be counted as a new Out-patient.

Sick Nurses receiving Hospital treatment are not to be included as In-patients in the Statistics of the Hospital if they are treated in their own living quarters; but if they occupy a bed which is included in the Hospital's number of beds available for the treatment of Patients then they should be counted as In-patients in the ordinary way, whether they have been accommodated in one of the general wards or in a special ward reserved for the treatment of sick members of the Hospital's own staff.

- (75) *Average Number of Patients resident daily.*—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.

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 this number must not be given under this heading in the Statistical Table itself.

- (76) *Average Cost per In-patient per week.*—The average cost per In-patient (or per bed) per week, is to be arrived at by dividing the average

\* Where the Hospital is closed for building reconstruction or abnormal works the question of the method of dealing with statistics should be referred to the King's Fund.

number of In-patients per day into the expenditure on In-patients, both for each main heading of Ordinary Expenditure and for the combined total, and dividing by the number of weeks in the year.

- (77) *Average Number of Days each Patient was resident and Cost per In-patient.*—While the fact that the whole period of residence of a Patient does not always fall within the limits of the calendar year prevents the formulation of any method of calculation (in respect of the calendar year) of these two figures which will necessarily give accurate results, experience shows that the method given below which was suggested by the Hospital Secretaries' Committee as being suitable to the average Hospital, gives the most nearly correct figures in all instances. Even in the case of the few long-period Hospitals where the calendar year is shorter than the actual period of residence of many of their cases, this method gives figures that are closer to the real facts than those given by any other method dealing with the calendar year. The following is, therefore, prescribed as the method to be adopted in arriving at the figures in question, viz. :—\*

*Average Number of Days each Patient was resident.*—To be ascertained by dividing the yearly total of daily counts by the number of Patients treated to a conclusion during the year, i.e., headings 4 + 5 - 6. (See Table I, page 38.)

*Average Cost per In-patient.*—To be 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 4 + 5 - 6.

page 39, Table II

#### OUT-PATIENTS.

page 33, par. 79

- (78) *Definition of an Out-patient.*—For statistical purposes an Out-patient is an individual attending the Out-patient Department for treatment or advice or a patient visited by a member of the medical or nursing staff of the Hospital.

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 should be taken that where a Hospital, for the purpose 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.

Sick Nurses receiving Out-patient treatment should be included in the statistics as Out-patients, whether they are treated in their own quarters or in the regular Out-patient Department.

page 32, par. 78

- (79) *Definition of a New Out-patient.*—A New Out-patient is one whose first attendance of a continuous series for the same ailment (or whose

\* If this system is thought to act unfairly by any Hospital having long-term cases, the King's Fund will be prepared to consider an alternative suggestion, based on the individual cases treated to a conclusion.

single attendance, if only one is needed) falls within the year under review.

A register of New Out-patients should always be kept, giving dates and stating the names and addresses of the Patients.

A person attending different departments for different ailments should be counted as a separate New Out-patient in each department. This does not affect the rule that a Patient passing through the Casualty Department to the Out-patient Department for the same ailment should be counted only once.

Thus, if the same person had attended from December 1, 1923, to February 1, 1924, for one attack of bronchitis, and again from November 15, 1924, to January 15, 1925, for another, he should have been counted (for the statistics of 1924) only once as a New Out-patient, namely, on November 15. If he had attended from February 1, 1924, to March 15, 1924, for one attack, and again from November 15, 1924, to January 15, 1925, for another, he should have been counted as two New Out-patients during 1924.\*

All statistics of Out-patients, as distinct from attendances, should be based on the enumeration of New Out-patients as here defined.

(80) *Enumeration of Out-patient Attendances.*—The following principles should always be observed in the Enumeration of Attendances as distinct from that of Out-patients :—

- i. 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.
- ii. The statistics of attendances should be based upon a count of the number of attendances actually made by Patients. The count should be effected by means of a case paper or numbered card or other voucher, delivered to the Patient and given up by him, or by a tally, or by the use of turnstiles, or by other effectual means.

It follows :—

- (a) That attendances should not be reckoned by multiplying the number of Patients by any figure representing the average attendances per Patient.
- (b) That no additions to the count of attendances should be made in respect of the number of weeks' medicine given at any attendance.
- iii. The attendance of a person on behalf of a Patient may only be counted as an attendance of a Patient when a supply of medicine or dressings is given.
- iv. The treatment of the same person at different departments should be counted as separate attendances.

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\* It is not possible to lay down any rule on the subject of the interval between attendances which should constitute a breach of continuity and cause the Patient to be properly reckoned as a new Patient.

- (81) *Average Cost per Out-patient.*—The same difficulty arises with Out-patients as with In-patients, in respect of Patients whose treatment overlaps the beginning or end of the year. In the case of Out-patients it has been found more simple to omit the Patients on the books at the beginning of the year rather than to deduct those on the books at the end. The "Average Cost per Out-patient" will therefore 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 the total number treated during the year, attention may be called to this fact in a footnote.

#### SEPARATION OF EXPENDITURE.

page 30, par. 72

- (82) *Separation of the Expenditure on In-patients from that on Out-patients.*—The Expenditure on Out-patients as distinct from that on In-patients must be ascertained. As far as possible this should be done by the identification and separation of the items of Expenditure, but where such analysis is impracticable, by careful estimates and apportionments. The following General Considerations are added for the guidance of Hospital Secretaries :—

##### *General Considerations.*

- i. The principle of separation or apportionment (as the case may be) should be applied to every item of expenditure. Where, as sometimes happens, the expenditure would have been the same in amount if only one department had benefited, this fact does not justify the whole of such expenditure being charged to that one department.
- ii. Wherever an actual separation of expenditure is not practicable, an apportionment should be made on some definite basis capable of being stated and justified.
- iii. Where apportionments are made, they should be based on a consideration both of the In-patient share of the expenditure and of the Out-patient share. It may be taken as a general principle that it is unsafe to base apportionments upon a consideration of one department only and then to deduct the result from the total, without also approaching the question from the point of view of the other department and seeing whether the results fairly correspond.
- iv. Where it is not practicable to make a permanent separation or to keep continuous separate records, and where approximations are therefore necessary, it may often be possible to effect a separation, or to keep separate records, for a short period, and thus to provide an experimental test for determining, or checking, the basis of apportionment.

A basis of apportionment thus arrived at should be reconsidered from time to time to see whether it is giving reasonable results, or whether it is affected by any changes that may have

taken place since it was adopted. In some items the relative cost of the two departments may vary from year to year with changes in the relative numbers of patients—in others, it may be affected by new developments or by special expenditure in particular years

*Provisions.*

- v. With regard to Provisions, the apportionment of board of officers will naturally follow the apportionment of their Salaries or Wages.

*Surgery and Dispensary.*

- vi. With regard to drugs, etc., dispensed and surgical bandages and dressings used, it will often be found that there is no real difficulty in the actual separation of the issues between those used for the In-patients and those used for the Out-patients. Sometimes this can be done, as is already done in some of the larger Hospitals, by having separate stores and dispensaries for In- and Out-patients ; or, in the smaller ones, by keeping and serving in one dispensary the drugs used for the two departments in different parts of the room. It often happens also that it is convenient to dispense for the In-patients at times of the day when the demands of the Out-patient Department are not required to be dealt with ; this procedure would reduce the probability of drugs, etc., set aside for one department being used for the other. Where the actual separation of supplies is not practicable, it may be possible to keep continuous records of the drugs, dressings, etc., supplied to In-patients and Out-patients respectively. Where this is not practicable, some definite principle of apportionment should be adopted, subject to periodical careful revisions.
- vii. The following are examples of methods of separation or apportionment actually in operation at various Hospitals :—
- (a) Complete separation by means of different dispensaries or different parts of the same dispensary.  
(This method is recommended wherever practicable.)
  - (b) Apportionment according to the numbers of issues to In-patients and Out-patients, respectively, after charging to In-patients certain items special to In-patients.  
(If it may be assumed, or if it is found by experiment, that prescriptions for In-patients and for Out-patients, respectively, represent on an average an equal value, this method is unobjectionable.)
  - (c) Separation of cost by means of continuous records of drugs, etc., supplied to In-patients.
  - (d) Apportionment based on the average cost of drugs, etc., supplied to In-patients, arrived at by records kept for sample periods.  
(Methods (c) and (d)—where, as may often be the case,

it is not practicable to check them by experimental calculations in respect of Out-patients—have the material disadvantage of throwing upon the Out-patient Department the whole cost of any loss that may occur through waste, error, or otherwise.)\*

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*Domestic and Establishment (Renewals and Repairs).*

- viii. The Out-patients being usually treated in a part of the Hospital separated, to some extent, from that used for the In-patients, it will generally be practicable to separate the accounts of the cost of Repairs and Renewals of the Fabric, of Furniture, Hardware, etc., from the similar expenditure for the In-patient Department; while, in the cases where the buildings or plant are used indiscriminately, an apportionment can be made. Washing, Cleaning, Water, Fuel and Lighting can, in most cases, be separately treated without much difficulty; and, where this cannot actually be done, an apportionment should be made.
- ix. At some Hospitals, water is apportioned according to rateable value or by separate meters; at others, according to the relative area of the two departments. Fuel is sometimes apportioned according to area or cubic contents, sometimes according to the number of radiators; electric light by separate meters, by the number of lamps or the hours during which the light is used. Furniture, bedding and linen, and hardware, etc., are very generally separated, as also are Establishment Renewals and Repairs.

*Salaries and Wages (Maintenance).*

- x. Where the officials are different there is no difficulty in separating the cost of their salaries and wages. Where the duties of the two departments are performed by the same staff, or where any officer gives part of his time to each, an apportionment should be made. Such apportionments are made, at the majority of the Hospitals, on the principle of work done, the basis adopted being very generally the relative number of hours worked by each official for the benefit of each department. The salaries of supervising officers are sometimes apportioned according to the total apportionments of the salaries of their subordinates.
- xi. The basis of apportionment once arrived at for the salaries of officials serves also for the cost of various services rendered to

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\* The following additional methods appear to have been tried at various Hospitals, but in the opinion of the three Funds they are undesirable, as they are not calculated to lead to reliable results:—

- (e) Apportionment according to the relative numbers of In-patients and Out-patients.
- (f) The same as (e), but reckoning each In-patient as equivalent to some fixed number of Out-patients.
- (g) Apportionment according to the total number of days' supply of medicine to Out-patients as compared with the total number of days' residence of In-patients.
- (h) Apportionment arrived at by multiplying the average cost per prescription by the number of Out-patients.



the officials either by way of remuneration or by way of assistance :  
*e.g.*, for board and lodging, uniform, laundry, service, upkeep of  
quarters, etc., etc.

*Administration and Finance.*

- xii. The expenditure under these heads is very generally common to the two departments, and should, in those cases, therefore, be apportioned (as will, *e.g.*, often happen with rent). Where there is no special reason in favour of any other basis, these apportionments 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 under Provisions, Surgery and Dispensary, Domestic, Salaries and Wages, and Miscellaneous. This method has already been adopted at many Hospitals. In some cases, however, the principle set out above in section i of the "General Considerations" on page 34 has apparently been overlooked.

(83) *Forms of Tables.*—The following are the forms for the Statistical Tables. The headings, sub-headings and notes in roman type are to be printed in full. Attention is called to the italic note attached to the heading 1 in section (B) of 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 :—

## STATISTICAL TABLES.

*Revised Form, January, 1926.*

*NOTE.— Words in italics are explanatory, and are not intended to be printed. For further explanations, see pages 30 to 37.*

NAME OF HOSPITAL.....

Statistics for Year to 31st December, 19.....

Compared with those of the previous Year.

## I.—IN-PATIENTS.

## A. NUMBER OF BEDS AND IN-PATIENTS.

	Numbers in 19 (Year under review)	Numbers in previous year.
1. Total number of available Beds on 31st December ... ..		
2. Average number of available Beds during the year ... .. <i>As counted and recorded daily.</i>		
3. Average number of Patients resident daily throughout the year <i>As counted and recorded daily.</i>		
4. Number of In-Patients in the Hospital at beginning of year ...		
5.     "     "     "     admitted during year ... ..		
6.     "     "     "     in the Hospital at the end of the year...		
7. Average number of days each Patient was resident ... .. <small>Ascertained by dividing the yearly total of daily counts by the number of Patients treated to a conclusion, i.e., (4) + (5) - (6).</small>		
8. Number of Patients admitted and discharged during the year who were resident for (i) only 1 day (ii) 2 and 3 days		

## 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.

19 . (Year under review.)														Previous year.					
Expenditure on In-Patients (Pounds only).		* Average Cost of each In-Patient per week.			† Average Total Cost of each In-patient.			* Average Cost of each In-Patient per week.			† Average Total Cost of each In-Patient.								
£		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.						
1. Provisions (including Board of Officials)	<i>Should any article of food for patients not be supplied by the Hospital, a note should be made here of the fact. (See par. 71 on page 30.)</i>																		
2. Surgery and Dispensary																			
3. Domestic ... ..																			
4. Salaries and Wages (Maintenance)																			
5. Miscellaneous ... ..																			
6. Administration ... ..																			
Statistical Cost ... ..																			
7. Establishment : Renewals and Repairs																			
8. Finance ... ..																			
TOTAL COST ... ..																			

\* Average Cost per week found by dividing the amounts of Expenditure shown against each heading and total by the average number of In-Patients resident daily (No. 3 in A above) and dividing by the number of weeks in the year [viz. 52½ or 52½].  
† Average Cost per In-Patient found by dividing the amounts of Expenditure shown against each heading and total by the number of In-Patients treated to a conclusion during the year (Nos. 4 + 5 - 6 in A above).

## STATISTICAL TABLES (continued).

*Revised Form, January, 1926.*

*NOTE.—Words in italics are explanatory, and are not intended to be printed. For further explanations, see pages 30 to 37.*

NAME OF HOSPITAL.....

Statistics for Year to 31st December, 19.....

Compared with those of the previous Year.

## II.—OUT-PATIENTS.

## A. NUMBERS.

	Numbers in 19 (Year under review)	Numbers in previous year.
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 Maternity Patients included in No. 1 above, attended at home... ..		
(d) 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.

	19 . (Year under review).			Previous year.	
	Expenditure on Out-Patients (Pounds only).	Average Cost of each Out-Patient Attendance.	Average Total Cost of each Out-patient.	Average Cost of each Out-Patient Attendance.	Average Total Cost of each Out-patient.
	£	Pence	Pence	Pence	Pence
1. Provisions (including Board of Officials) ...					
2. Surgery and Dispensary ...					
3. Domestic ... ..					
4. Salaries and Wages (Maintenance)					
5. Miscellaneous ... ..					
6. Administration ... ..					
Statistical Cost ...					
7. Establishment: Renewals and Repairs					
8. Finance ... ..					
TOTAL COST ...					

\* Average Cost per Out-Patient Attendance found by dividing the amounts of Expenditure shown against each heading and total by the total number of Out-Patient Attendances (No. 2 in A above).

† Average Cost per Out-Patient found by dividing the amounts shown against each heading and total by the total number of new Out-Patients (No. 1 in A above).

## IV.—SUBSIDIARY ACCOUNTS.

## GENERAL REMARKS.

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page 5, pars. 9 & 10  
page 10, par. 23

(84) The Subsidiary Accounts are supplementary to the Income and Expenditure Account, and are intended to furnish fuller information about items, both of income and of expenditure, than it is practicable to give in the Income and Expenditure Account itself. Where a Hospital has a separate Estate Department, or where it maintains a special department for the provision of an article or service which would otherwise be purchased or contracted for, Subsidiary Accounts must be prepared. The necessity to publish these in the Annual Report of the Hospital depends on the description of the account and the relative importance of the expenditure covered by the account.

(85) The Subsidiary Accounts should show the total expenses of the department concerned as completely as the records of each Hospital will allow. All expenditure chargeable to the Income and Expenditure Account of the Hospital which is incurred for a special department should be included in the Subsidiary Account of that department, but no charge should be made for administration or general overhead expenses. Sums received for work done for outside parties are to be deducted from the total expenditure of the department before carrying the expenditure to the Income and Expenditure Account of the Hospital.

(86) A proportion of the salaries of all members of the staff who give any part of their time to the work of a special department should be charged in the Subsidiary Account of that department. Similarly each Subsidiary Account should be charged with its proper share of the Rent and Rates paid for the Hospital buildings as a whole.

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(87) The Subsidiary Accounts and the Statistics of Cost stated thereon should include only expenses chargeable to the Income and Expenditure Account of the Hospital. Where a Hospital produces some article which would otherwise be purchased, it is very desirable that the Hospital Authorities should be able to compare the cost of production with the cost of purchase. This can be done by making an allowance for the following additional costs not included in the Subsidiary Accounts or the Statistics of Cost stated thereon :—

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Administrative and General Overhead Expenses.

Depreciation.

Interest on Capital.

Rent (if not included as a payment).

(88) The following examples of certain Subsidiary Accounts are outlined in this section. They are largely self-explanatory, but each is prefaced with a few general instructions and observations on particular points:—

- (a) Estate Account.
- (b) Works Department Account.
- (c) Laundry Account.
- (d) Manufacture of.....Account.

## (a) ESTATE ACCOUNT.

- page 10, par. 23 (89) A separate Estate Account should be kept by a Hospital when the Estate is of such an extent as to require the attention of a special staff. If a Subsidiary Account for the Estate is not published, all administrative expenses in respect of the Estate should be included in the Income and Expenditure Account, but direct Estate expenses as defined below should be deducted from the income received from the property.
- p. (90) *Estate Expenses*.—Under this heading will be included, shown under the appropriate sub-headings, all the direct expenditure on the property. The salary of any technical officer employed to inspect the property in order that it may be kept in good repair should be charged to this heading, under Renewals and Repairs. Additions to and improvements of the property, being Capital expenditure, will not be charged to the Estate Account but will be dealt with on the Balance Sheet as an increase in the value of the property.
- page 25, pars. 61 & 62  
page 26, par. 63 (91) *Administrative Expenses*.—Under this heading will be included all the administrative expenses directly attributable to the management of the Estate, including, where necessary, an apportionment of the salary of certain of the Hospital officers. Legal expenses in connection with the acquisition or sale of property will not be charged to the Estate Account, but dealt with on the Balance Sheet as part of the cost of the investment purchased or as a deduction from the proceeds of the investment realised.
- page 4, par. 5 (92) *Rents, etc.*—Rents should be entered gross (*i.e.* without deduction of any Tax or Tithe) and should be credited on the date on which the receipt falls due. Any remissions of rents in arrear, or other rebates or allowances in respect of rents, should be shown as a deduction from the rents receivable, as provided on the form, and not treated as an expenditure.
- (93) *The form of Estate Account*.—The following is a *pro forma* Estate Account, which may be modified as required to meet the particular circumstances of each case :—

## PRO FORMA ESTATE ACCOUNT.

(For the circumstances in which this Account should be published see par. 89, page 42.)

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

Expenditure.			Revenue.		
	£	s. d.		£	s. d.
To Estate Expenses :—			By Rents due for the Year (Gross) £1000	—	—
Renewals and Repairs ...	£140	—	„ Premiums and Compensa- tions ...	50	—
Insurance... ..	15	—		1050	—
Rates ... ..	10	—	Less Rebates, Remissions and other allowances	25	—
Tithes and irrecoverable Taxes ... ..	10	—		1025	—
Sundries ... ..	20	—	„ Sundries ... ..	30	—
	195	—			
„ Administrative Expenses:—					
Salaries ... ..	£50	—			
Stationery, Stamps, etc....	5	—			
Law and Audit Expenses	3	—			
Office Rent ... ..	10	—			
Heating, Lighting and Cleaning ... ..	10	—			
Sundries ... ..	5	—			
	83	—			
„ Balance transferred to I. & E. A/c of the Hospital under “Invested Property”	777	—			
	£ 550	—			
				£1055	—

## (b) WORKS DEPARTMENT ACCOUNT.

page 5, pars. 9 & 10  
page 40, par. 87

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page 13, par. 33

page 12, par. 31

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(94) This Account must be published in the Annual Report of all Hospitals which maintain a staff to execute repairs or renewals to Buildings and Equipment. If the expenditure on a Works Department is so small that it does not justify the publication of a special account, then the expenditure should be entered in the Income and Expenditure Account under the headings in respect of which it was incurred (*i.e.*, Salaries, etc.) and not grouped under Renewals and Repairs, etc. The *pro forma* account annexed is not given as an example of a complete account; it contains the minimum amount of information which the accounting system of a Hospital should be framed to give, in order that the expenditure may be allocated to the sub-headings of the Income and Expenditure Account to which the service would have been charged if it had been provided by an outside supplier.

(95) *Salaries and Wages*.—This heading should include the total salaries and wages of the staff directly attached to the Works Department, and a proportion of the salary or wage of any other official who gives part of his time to the Department. Where, however, an employee nominally attached to the Works Department gives only a portion of his time to the proper work of the Department, only that time should be charged in this account.

(96) *Renewals and Repairs*.—This heading will be limited to direct expenditure incurred for Renewals, Repairs, etc., to the machinery, plant, buildings, etc., of the Works Department itself. No portion of the Salaries and Wages of the staff of the Works Department should be charged to this heading, but only the materials used for renewals and repairs to the Works Department and any charge for renewals or repairs to the latter carried out by outside firms. From this it will be seen that the amount shown under Salaries and Wages is the total amount paid to the staff, while the amount shown under Materials will represent only materials used for the rest of the Hospital.

(97) *Rent*.—If the Hospital pays a rent for the premises occupied by the Works Department this will, of course, be charged to the Department, while if the Hospital pays a rent for the Hospital premises as a whole, a part of which is occupied by the Works Department, a proportion of this rent should be charged to the Department.

(98) *The form of Works Department Account*.—The following is a *pro forma* Account, which may be modified as required to meet the particular circumstances of each case :—



## PRO FORMA WORKS DEPARTMENT ACCOUNT.

(For the circumstances in which this Account should be published see par. 94, page 44.)

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

	£	s.	d.
1. Salaries and Wages ( <i>including apportionments where necessary</i> ) ... ..	1750	-	-
2. Board, Uniforms and other Allowances to Staff ... ..	50	-	-
3. Materials consumed ( <i>after adjustments for Stock on hand</i> ) ... ..	1000	-	-
4. Fuel, Power, Light and Water ... ..	150	-	-
5. Renewals and Repairs to Tools, Machinery, Plant and Buildings ( <i>of the Works Department itself</i> ) ... ..	70	-	-
6. Insurance of Machinery, Plant and Buildings ( <i>of the Works Department</i> ) ...	2	-	-
7. Sundries ( <i>detail considerable items</i> ) ... ..	8	-	-
8. Rent ( <i>if applicable</i> ) and Rates ... ..	80	-	-
Total Expenditure ... ..	£3110	-	-
Less Receipts ( <i>if any</i> )... ..	20	-	-
NET TOTAL EXPENDITURE CHARGED TO HOSPITAL ... ..	£3090	-	-
Allocated ( <i>as for example</i> ):—			
I. and E. A/c :—Surg. & Disp.: Instruments and Appliances ... ..	£ 300		
Domestic : Renewals and Repairs to Furniture, etc. ... ..	1200		
Laundry ( <i>through the Laundry A/c</i> ) ... ..	50		
Estab. : Renewals and Repairs ... ..	1150		
Total charged to I. and E. A/c ... ..	£2700		
Balance Sheet :—Land, Buildings and Equipment of the Hospital: for Improvements, Extensions and Additions ... ..	390		
NET TOTAL as above ... ..	£3090	-	-

## (c) LAUNDRY ACCOUNT.

page 12, par. 30  
page 40, par. 87

(99) As the expense of Laundry done on the Hospital premises is now going to appear under "Domestic," this Account will have to be prepared by all Hospitals which have Laundries, and may be published in the Annual Report if desired.

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page 13, par. 33

(100) *Salaries and Wages*.—This heading should include all salaries for laundry hands and a proportion of the salaries of all other members of the staff who give any part of their time to the work of the Laundry, including a charge for supervision.

page 11, par. 26

(101) *Materials, etc.*—This heading represents materials consumed and utensils, etc., put into use during the year, and will be arrived at after the necessary adjustments for stock on hand at the beginning and end of the year have been made.

page 12, par. 31

(102) *Renewals and Repairs to Machinery, Plant and Buildings*.—Under this heading will appear all renewals and repairs to the Laundry Machinery, Plant and Buildings, none of which will now be charged to "Establishment: Renewals and Repairs" in the Income and Expenditure Account.

(103) *Rent*.—If the Hospital pays a rent for the premises occupied by the Laundry the actual amount of such rent paid should be included under Rent; it follows, therefore, that where rent is paid for the Hospital buildings as a whole and a part is occupied by the Laundry a proportion of this rent should be charged to the Laundry.

page 10, par. 22

(104) *Receipts on account of Laundry*.—Where a Hospital recovers the cost of washing done for any outside or private party or for a Medical School, Maternity Training School or other department not forming part of the Hospital *qua* Hospital, such receipts should be deducted and only the net expenditure carried to the Income and Expenditure Account: "Domestic."

(105) *The form of the Laundry Account*.—The following is the form of the Laundry Account, which should be prepared as illustrated:—

*PRO FORMA* LAUNDRY ACCOUNT.

(For the circumstances in which this Account should be published see par. 99, page 46.)

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

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

	£	s.	d.
1. Salaries and Wages ( <i>including apportionments where necessary</i> )... ..	500	—	—
2. Board, Uniform and other Allowances to Staff ... ..	150	—	—
3. Materials, etc. ( <i>after adjustments for Stock on hand</i> )— ( <i>Soaps, Soda, etc., Brooms, Brushes, Utensils, Baskets, etc.</i> ) ... ..	85	—	—
4. Fuel, Power, Light and Water ( <i>including apportionments where necessary</i> )	175	—	—
5. Renewals and Repairs to Machinery, Plant and Buildings ... ..	83	—	—
6. Insurance of Machinery, Plant and Buildings ... ..	3	—	—
7. Carriage ... ..	2	—	—
8. Rent ( <i>if applicable</i> ) and Rates ... ..	54	—	—
Total Expenditure ... ..	£1052	—	—
Less Receipts on account of washing done for:— ( <i>as for example</i> )	£	s.	d.
Medical School ... ..	5	—	—
Training School ... ..	25	—	—
Other accounts not chargeable to Hospital ... ..	9	—	—
TOTAL NET EXPENDITURE carried to "Domestic" in the I. and E. Account ... ..	£1013	—	—

## STATISTICS OF COST.\*

Average Number of Pieces washed weekly.....

Cost of Laundry per week per occupied bed (*i.e., excluding cost of Laundry done for Out-patient Department*) ... .. 2/6

Cost of Laundry per 100 pieces washed ... .. 8/4

\* *Excluding Depreciation and Overhead Charges, see par. 87, page 40*

## (d) MANUFACTURE OF..... ACCOUNT.

page 40, par. 87  
page 44, pars. 95  
& 97

I

(106) This Account should be published in the Annual Report of all Institutions which manufacture any article to an extent requiring a special staff for the work. The *pro forma* account attached will serve as a specimen of the form which all Manufacturing Accounts will broadly follow. The instructions detailed in the Works Department Account (q.v.) with reference to Salaries and Rent are also applicable to a Manufacturing Account.

page 11, par. 26

(107) *Materials*.—This heading will contain the cost only of materials consumed as ingredients in the manufacture of the article; this cost should be cost of the material at the Hospital, and will therefore include carriage inwards. In arriving at the correct charge, stocks will, of course, be taken into account.

page 12, par. 31

(108) *Renewals and Repairs*.—This heading will cover all expenditure incurred on the machinery, plant, buildings, etc., of the department itself. Should these be entirely carried out by the Hospital's own Works Department, the charge will consist simply of the allocation of a portion of the cost of the Works Department in respect of the work done.

(109) *Statistics of Cost*.—Two aspects of cost should be shown, namely, the total cost per unit of the entire production of the Manufacturing Department and the cost to the Hospital. The latter should be measured by the quantity consumed and by the cost per occupied bed of the portion consumed by the In-patient Department and, where the consumption by the Out-patient Department is at all considerable, by the cost per Out-patient Attendance.

(110) *Form of Manufacturing Account*.—The following is a *pro forma* account which may be modified as required to meet the particular circumstances of each case and the actual commodity dealt with :—

I

*PRO FORMA*.....MANUFACTURING ACCOUNT.

(For the circumstances in which this Account should be published see par. 106, page 48.)

FOR YEAR TO 31ST DECEMBER, 19.....

	£	s.	d.
1. Salaries and Wages ( <i>including apportionments where necessary</i> ) ... ..	450	—	—
2. Board, Uniforms and other Allowances to Staff ... ..	30	—	—
3. Materials consumed ( <i>after adjustments for Stocks</i> ) ... ..	315	—	—
4. Containers, Bottles, and other packing and wrapping materials ( <i>after adjustments for Stocks</i> ) ... ..	40	—	—
5. Fuel, Power, Light and Water ... ..	35	—	—
6. Renewals and Repairs to Tools, Machinery, Plant and Buildings ... ..	30	—	—
7. Insurance of Machinery, Plant and Buildings... ..	3	—	—
8. Sundries ( <i>detail considerable items</i> ) ... ..	5	—	—
9. Rent ( <i>if applicable</i> ) and Rates ... ..	16	—	—
Total Expenditure ... ..	£924	—	—
Less Receipts for supplies to Outside Parties ... ..	105	—	—
NET TOTAL EXPENDITURE CARRIED TO I. AND E. ACCOUNT ... ..	£819	—	—
Allocated ( <i>as for example</i> ):—			
Provisions ... ..	£264	s. —	d. —
Surgery and Dispensary ... ..	463	—	—
Miscellaneous ... ..	92	—	—
NET TOTAL as above ... ..	£819	—	—

## STATISTICS OF COST.\*

Total Quantity of.....produced during year ... .. Cwts.....  
 Cost per cwt. of.....produced ... ..

Total Quantity of.....consumed by Hospital (*i.e., after allowing for Stocks*)... Cwts.....  
 Cost per occupied bed of.....consumed by In-patient Department (*i.e., after allowing for charges to the Out-patient Department*) ... ..

\* Excluding Depreciation and Overhead Charges, see par. 87, page 40.



## APPENDIX.

## THE INTERNAL CONTROL OF EXPENDITURE.

The Revised Uniform System of Hospital Accounts only deals with the published accounts of a Hospital and does not lay down any rules as to the methods of book-keeping and other details of internal management, but the three Funds consider it of the utmost importance that the methods of internal management should be such as to produce the greatest measure of efficiency and economy.

The adequate control of Hospital expenditure is a matter which should be constantly engaging the attention of Hospital Authorities.

To deal exhaustively with this subject would occupy a whole volume, so the notes in this Appendix will be restricted to three aspects of Internal Control which are closely allied with, or dependent on, the system of accounting.

The three subjects reviewed are :—

(A) *Quantity Statistics.*

(B) *The Budget.*

(C) *Departmental Costs.*

These notes are not issued as rules laid down by the three Funds nor are they intended to outline a uniform system to be adopted by all Hospitals but they are confidently recommended as a means for a more efficient control of expenditure. They deal with three very important subjects, but it would be premature to consider the universal application of any system until the majority of Hospitals were familiar with the principles outlined and did in fact apply these principles in their own way. This is particularly necessary in the case of Departmental Costs, where Hospital Officers will need to ascertain by joint experience how the activities of a Hospital can best be analysed.

## (A) QUANTITY STATISTICS.

Statistics, intelligently classified and properly tabulated, afford a means of increasing the efficiency of Hospital administration.

In this section only statistics of quantities, as distinct from financial statistics, will be dealt with. Instances will, no doubt, readily occur to all engaged in Hospital work where statistics of quantities are to be preferred to what are known as financial statistics. For instance, they remain stable when any change takes place in the purchasing power of money (as between pre-war and post-war years) and are unaffected by fluctuating prices (as may occur during any year).

If the price of a commodity is reduced, and the consumption, measured in terms of value, remains the same, it is obvious that an increase in the quantity consumed has taken place. This fact, however, would not be disclosed by financial statistics, and it is even possible for such statistics to show a decrease in expenditure, in spite of the fact that there had been an increase in consumption.

By using statistics of quantities as a basis of comparison, the most disturbing element in all comparisons of consumption, viz., that of price, is eliminated. Prices paid by Hospitals for commodities depend largely on the size of the Hospital and upon locality. Wise and economical buying may be more than counterbalanced by excessive consumption,

losses, waste, etc., rendered possible by the absence of an adequate system of recording and reviewing quantities.

The matter may be looked at from another point of view. The purchase of quantities of any kind of commodity is equivalent to the transfer of money value from the bank to the storeroom. From the point of view of the administration, however, control is just as necessary for the correct utilization of stores as it is for cash, and exactly the same care should be applied in each case. It cannot be too strongly emphasized that stores are as much an asset as cash, and that for every duty imposed upon a Cashier with reference to cash, there should be imposed upon a Store-keeper a corresponding duty with reference to stores.

Enquiries as to actual consumption of various commodities consumed compared with the number of patients, nurses, etc., often reveal interesting and surprising information. It may be found that one ward is daily consuming twice as much electric light as a neighbouring ward with the same number of beds and under similar conditions. This extravagance on the part of the first ward is lost in the total figures of cost per patient, and, as a consequence, the careful sister receives no incentive to continue her economy, and the wasteful one no check to her extravagance.

If comparative returns are prepared and circulated, showing how the consumption of the more frequently used commodities compares, ward by ward, there is developed an intelligent interest among the staff in the management of the Hospital, and a spirit of healthy rivalry and competition is engendered, leading to increased efficiency and economy.

A mere record of quantities consumed is not sufficient, as its value would be nullified by the varying sizes of the wards and the number of vacant beds. Some definite unit of comparison should be adopted; the obvious unit is that of a patient-day, but as for most commodities this would give too small a figure or only some decimal fraction, it will be found more convenient to move the decimal point two places to the right and use 100 patient-days as the unit of comparison. To arrive at this unit of consumption it is only necessary to multiply the quantity consumed in a given period by 100 and divide the result by the number of patient or staff-days recorded during such period.

The employment of the above recommended unit of 100 patient-days would greatly facilitate the comparison of figures between Hospitals, but the employment of this unit is not essential so long as some definite and fixed unit is continuously employed by the same Hospital. Alternative units of 7 patient-days as representing one week or 365 patient-days as representing one year might be used.

Quantity Statistics should be started for the chief commodities consumed, and gradually extended to cover all the supplies required by a Hospital.

The three Funds strongly advocate the institution of a system of Quantity Statistics in Hospitals which have not yet adopted this method of control, as they believe it would enable those in authority to locate excessive consumption, and would also encourage economy amongst the Nursing, Departmental, and Administrative Staff.

A very full and detailed memorandum on the subject, with forms and charts, has been published by the King's Fund, and copies may be obtained from Geo. Barber, 23 Furnival Street, E.C.4. The following forms illustrate the application of Quantity Statistics :—



## FORM ILLUSTRATING THE APPLICATION OF "QUANTITY STATISTICS" TO A SMALL HOSPITAL.

Statement prepared for monthly submission to the Committee of a small Hospital, where it is impossible, at present, to separate issues to patients and staff. Based upon purchases only (but see note 3 below).

## COMPARATIVE STATEMENT OF CONSUMPTION PER 100 PATIENT-DAYS AND STAFF-DAYS.

COMMODITY.	Month under Review.		Previous Month.		Corresponding Month of last Year.		REMARKS.
	Patient-days ...	1,020	Patient-days ...	961	Patient-days ...	1,080	
	Staff-days : Whole Board ...	720	Staff-days : Whole Board ...	713	Staff-days : Whole Board ...	730	
	Partial Board ...	90	Partial Board ...	93	Partial Board ...	90	
	Total P. & S. days	1,830	Total P. & S. days	1,767	Total P. & S. days	1,900	
	Quantity.	Per 100 Unit.	Quantity.	Per 100 Unit.	Quantity.	Per 100 Unit.	
Meat ...	558	30.5	479	27.1	508	26.7*	* 10 chdn. in Wards (See Milk).
Fish ...	287	15.7	339	19.2†	283	14.9	† Fish in place of meat.
Bacon ...	27	3.8	33	4.6	29	4.0	Staff only.
Potatoes ...	911	49.8‡	917	51.9‡	994	52.3	‡‡ Better grade.
Bread ...	684	37.4	712	40.3	859	45.2	Waste eliminated.
Flour ...	178	9.7	209	11.8	200	10.5	
Milk ...	2,081	113.7	1,968	111.4	2,421	127.4¶	¶ 10 chdn. in Wards.
Eggs ...	542	29.6	466	26.4	659	34.7	31/- 28/- 33/-
Butter ...	108	5.9	108	6.1	139	7.3	
Margarine ...	24	1.3	32	1.8	27	1.4	
Tea ...	48	2.6	53	3.0	65	3.4	2/3 2/3 2/-
Sugar ...	174	9.5	219	12.4	207	10.9	
Jams and Marmalade	62	3.4	51	2.9	91	4.8	
Rice, Tapioca & Sago	134	7.3	120	6.8	133	7.0	

## EXAMPLE OF WORKING.

Quantity of meat consumed in November 1925	...	...	558 lb.
Number of Patient and Staff-days for November 1925	...	...	1,830
Consumption per 100 unit	$\frac{558 \times 100}{1,830} = \left\{ \begin{array}{cccc} \dots & \dots & \dots & \dots \end{array} \right. \dots 30.5$		

## NOTES.

1.—The total number of Patient-days must agree with the total for the month of the daily counts of Patients. The number of Staff receiving board should be recorded daily (Memo. on Quantity Statistics, page 7, paragraph 24). Persons not on full board who are supplied with lunch or dinner should be included under "Staff, Partial Board," but persons who are served with tea and no other meal should not be counted.

2.—The amount spent on provisions should be analysed for the purpose of ascertaining the main items on which the expenditure is incurred. If any main item is not shown above on the statement, this commodity should be added to the list.

3.—The quantities purchased during a month may be taken to represent the amount consumed (Memo. on Quantity Statistics, page 9, paragraph 32), but if any commodity is purchased in bulk, and any considerable quantity is

carried forward from month to month, the amount issued during the month should be judged as accurately as possible and recorded as the consumption.

4.—Quantity must be expressed in weight, or in the usual equivalent measure, and not in portions or otherwise.

5.—The consumption per 100 Patient and Staff-days is found by dividing the quantity consumed by the total number of Patient and Staff-days for the same period, and multiplying by 100 (Memo. on Quantity Statistics, page 15).

6.—If the Hospital requires any commodity to be supplied by the Patients, the amount of any such commodity purchased by the Hospital should be reduced to a unit of 100 Staff-days only. Any commodity supplied only to the Staff should be similarly treated, and in each case the words "Staff only" should be noted in the Remarks column.

The figures in the above table are hypothetical, and are not to be taken as a standard.

FORM ILLUSTRATING THE APPLICATION OF "QUANTITY STATISTICS" TO A LARGER HOSPITAL.  
Comparative Ward Statement of Provisions Consumed per 100 Patient-days for the month of

, 19 .

Wards and other Divisions.			Available beds.	Patients and Staff fed during month, i.e., total No. of patient-days	Consumption per unit of 100 Patient-days or Staff-days.														
					Meat.	Bread and Flour.	All Fish.	Vege- tables.	Milk.	Butter.	Sugar.	Eggs.	Tea.	Jams.	Cereals.	Cheese.	Malt Liquors.	Bacon.	Cocoa.
Essex... ..	22	650	lbs. 28	lbs. 41	lbs. 29	lbs. 76	pts. 170	lbs. 8½	lbs. 8	26	lbs. 3	lbs. 5	lbs. 11	lbs. 2	pts. 4½	lbs. 2½	lbs. 1	lbs. 1½	
Middlesex ... ..	20	600	30½	47	22	90	150	10	7½	22	3½	5½	12½	1½	2½	2½	½	2	
Sussex ... ..	18	550	29	46	30	69	165	6	10	30	3	4½	14	2½	4	2	1½	1	
Surrey ... ..	16	450	28½	56	25	78	125	9	7	24	4	4	11½	1	2	2½	2½	1½	
Norfolk .. ...	15	400	29½	38	27	63	139	7	10½	28	4	5	12	3	3½	½	2	2	
Suffolk ... ..	12	300	31½	46	24	88	120	11	8½	18	3½	4½	14	3½	1	2	1	1	
Kent ... ..	10	250	32	45	26	83	110	9½	9	28	3	3½	13	2	3	1½	1½	1½	
Dorset ... ..	10	200	30	55	28	74	135	8	9½	20	4½	5½	15	2½	1½	1½	2	1	
Average*	—	—	30	46	26	77½	139	8½	9	25	3½	4½	12½	2¼	3	2	1½	1½	
Nursing Staff ...	—	1,550	35	53	29	89	150	12	12	24	5	6	17	3	—	4½	2½	2½	
Domestic „ ...	—	620	31	55	26	80	140	11	9	24	3½	5	15	2½	—	4½	2	2	

\* The average is ascertained from the total number of patient-days and the total consumption.

The figures in the above table are hypothetical, and are not to be taken as a standard.

## (B) THE BUDGET.

The Budget, or periodical Estimate of Income and Expenditure, is a feature of internal control which has not received the attention it deserves at the hands of Hospital Authorities. When compared from time to time with returns of actual Income and Expenditure it is a most valuable method of control.

It is of greater importance to control the expenditure of money by knowing what it is to be used for before it is spent, than to ascertain by careful analysis what was done with it after it has been spent.

As is well known, the Budget is the basis of Parliamentary control over National Expenditure; every municipal authority is required by law to prepare an annual or bi-annual budget, and if Hospitals are to retain the confidence of their supporters they will have to adopt recognised methods of control.

A Budget simply means financial planning based on a carefully compiled estimate of expected income and intended expenditure. The fact that the proposed expenditure has to be deliberately considered and reviewed at the beginning of the budget period, with the knowledge that it will be periodically compared with the actual expenditure, is invaluable as a moral factor in controlling expenditure.

Another advantage of the Budget is the use to which it can be put on the issue of an appeal for funds. A properly prepared Budget is the foundation on which the financial arguments of an appeal can be based, and frequently is the best advocate for the appeal.

The object of a Budget is to ascertain what amount, in addition to receipts from known sources, will be required to meet the expenditure estimated to be incurred during a certain future period, and to frame the details of expenditure in relation to the income expected and in such form that comparison will be facilitated between the proposed transactions as set out and the actual transactions as and when they take place. The aim should be, therefore, to provide the Committee with such a Budget as will, whilst not being clouded with detail, show clearly the various items of expenditure grouped under appropriate headings. These, for convenience and purposes of subsequent comparison, may well be the headings in the annual Income and Expenditure Account.

In the case of Hospitals organised on a departmental basis, Heads of Departments should prepare their own Budgets, and should be definitely responsible for keeping their expenditure within the estimates approved by the Board.

A preliminary review of the Budgets should then be made by a Sub-Committee having authority to call for revised estimates. The final approval should be given only by the Board of Management, and, once such approval has been given, no addition should be allowed to any of the amounts approved, without the prior sanction of the Board. After the Budget has been approved, it will be of little value unless a definite procedure is adopted by means of which it can be ascertained from time to time that its provisions are being adhered to, not only as to totals, but as to the individual items making up the totals. This is important, as it

prevents a saving on one item being set off against over-expenditure on another.

It frequently happens that special expenditure which could not be foreseen at the time the Budget was prepared has to be provided for, as, for example, additions to, or improvements in, the work of the Hospital. Such contingencies can always be met by means of a supplemental Budget submitted to the Board of Management. It is desirable that a supplemental Budget should be presented at the same time as one of the periodical returns showing how the actual expenditure compares with the estimate to date, so that it may be seen that the proposed expenditure fits in with the main Budget.

The Budget being a statement of estimated Income and Expenditure, the form given on page 57 (with the corresponding information under Expenditure) is the only one essential. But to confine the Budget to this bald statement is to deprive the procedure of most of its usefulness. The form on page 58 (with the corresponding information under Income) shows how the actual income and expenditure should be compared periodically with the estimated figures. These forms, which will be common in outline to all Hospitals preparing Budgets (though some may require more detail than others), are the only forms of which illustrations need be given. In practice, Hospitals will find it necessary to have supporting or complementary schedules dealing in detail with the different items of the Budget or covering the activities of special departments.

A Budget should also be prepared for any Capital Expenditure that may be intended. Here, again, the form required will vary. A Hospital with ample General Funds with no intention of appealing for a Special Building Fund can adopt a simple statement of the amount required to complete the scheme, the amount of expenditure proposed during the period covered by the Budget and the amount authorised. In the case of a Hospital with limited General Funds more information would be necessary, as the issue of a Building Appeal might seriously affect the General Fund income.

The preparation of the Budget leads logically to the preparation of the Statement of the Financial Position. Whether a Hospital's Budget consists only of the fewest and simplest forms or of the most elaborate, it should be accompanied by a statement of the present and prospective financial position.

The Budget and the Financial Statement should be interdependent. The one cannot be prepared and the other ignored without impairing the effectiveness of each. It is just as important to forecast the financial position as a whole as it is to estimate income and expenditure. Obviously the latter is necessary to obtain the former. Conversely, the Budget must be scanned in the light of the financial position, not merely to keep the proposed expenditure within the necessary limits, but still more so if a decision has to be made whether the work of the Hospital must be curtailed or funds borrowed or extraordinary efforts made to increase Income.

The following forms illustrate part of the procedure in preparing and comparing Budgets :—

## HOSPITAL.

## ESTIMATES FOR 19.....

ITEMS OF INCOME.	Income for 19.... (past year).	Estimates for 19.... (ensuing year).	Increase.	Decrease.	REMARKS.
<b>ORDINARY.</b>					
<b>I. Voluntary Gifts.</b>					
1. Subscriptions, Donations, etc. :—					
Annual Subscriptions ... ..					
Donations ... ..					
Box Collections ... ..					
Entertainments ... ..					
Gifts in Kind ... ..					
Other Voluntary Gifts ... ..					
2. Central Funds :—					
King Edward's Hospital Fund ...					
Hospital Sunday Fund ... ..					
Hospital Saturday Fund ... ..					
Other Central Funds ... ..					
TOTAL ... ..					
<b>II. Receipts on Account of Services rendered.</b>					
1. Contributions on Account of Services to Patients :—					
(a) From Patients and their Societies—					
Patients ... ..					
Hospital Contributory Associations ... ..					
Approved Societies ... ..					
Other Sources ... ..					
Etc. ... ..					
Etc. ... ..					
Etc. ... ..					
TOTAL ... ..					
<b>III. Invested Property.</b>					
Interest, Dividends, etc. ... ..					
Rents ... ..					
TOTAL ... ..					
Continue for all Headings of Income.					
GRAND TOTAL ... ..					

A similar form should be used for estimating Expenditure under its various headings for the ensuing year.

## HOSPITAL.

COMPARATIVE STATEMENT SHOWING ESTIMATED EXPENDITURE FOR 19..... AND ACTUAL  
QUARTERLY EXPENDITURE.

ITEMS OF EXPENDITURE.	Estimates for 19....	For 3 Months.		For 6 Months.		For 9 Months.		For 12 Months.			REMARKS.
		Actual Expen- diture.	Balance avail- able.	Actual Expen- diture.	Balance avail- able.	Actual Expen- diture.	Balance avail- able.	Actual Expen- diture.	Over- spent.	Amount Saved.	
	£	£	£	£	£	£	£	£	£	£	
<b>ORDINARY.</b>											
<b>I. Provisions.</b>											
<b>II. Surgery and Dispensary.</b>											
1. Drugs, Chemicals, Disinfectants, etc.											
2. Dressings, Bandages, etc. ....											
3. Instruments and Appliances ....											
4. Wines and Spirits ....											
5. Salaries and Wages of Dispensing Staff....											
6. Sundries ....											
<b>TOTAL FOR SURGERY &amp; DISPENSARY</b>											
<b>III. Domestic.</b>											
1. Renewal and Repair of Furniture, Bedding, Crockery, etc. ....											
2. Laundry ....											
3. Cleaning and Chandlery ....											
4. Water ....											
5. Fuel and Lighting ....											
6. Uniforms ....											
7. Sundries ....											
<b>TOTAL FOR DOMESTIC</b>											
<b>IV. Salaries and Wages (Main- tenance).</b>											
1. Medical ....											
2. Nursing ....											
3. Other Officers and Employees ....											
4. Pensions ....											
<b>TOTAL FOR SALARIES AND WAGES</b>											
etc. ....											
etc. ....											
etc. ....											

A similar form should be used for comparing the Income received with the estimated Income

## (c) DEPARTMENTAL COSTS.

*Cost per Bed.*

The Statistical Tables published by Hospitals using the Revised Uniform System of Hospital Accounts show the expenditure of the Hospital divided between In-patients and Out-patients and expressed as the cost per occupied bed and per Out-patient attendance.

The Annual Statistical Report issued by King Edward's Hospital Fund similarly shows the cost per occupied bed and per Out-patient attendance of the more controllable items of expenditure after excluding the expenditure on certain items not dependent on the work done from year to year.

This is an illustration of costing with which Hospitals are familiar, and if all Hospitals were carrying out the same work it would give a reliable indication of the efficiency and economy of each Hospital. But the statistical value of this "cost" is greatly reduced by the fact that there are considerable differences in the work done by Hospitals, even in the same Group as classified in the Statistical Report of the King's Fund.

The chief reason why cost per bed at a large Teaching Hospital is higher than the cost per bed at a Cottage Hospital lies, not in any difference in the nursing, comfort and feeding of the Patients, but in the fact that the large Hospital is maintaining many expensive departments, either for diagnosis or for treatment of special cases, the expenditure on which increases the cost per bed. If it were possible to separate the expenditure on each such special department and to show the actual ward costs of nursing and maintaining the Patients, these costs should be no higher, and might even prove to be lower, at a large Hospital than at a small one.

To some extent the differences in cost per bed between Hospitals in the same classified Group may be due to differences in the number of such special departments; but without some form of costing or analysis of departmental expenditure the extent to which this accounts for the difference in cost cannot be fully ascertained. Moreover, a system of costing or departmental analysis serves an equally useful purpose in that it permits the Board of Management to locate excessive or unnecessary expenditure which would in the mass grouping of figures in the Income and Expenditure Account otherwise have escaped attention.

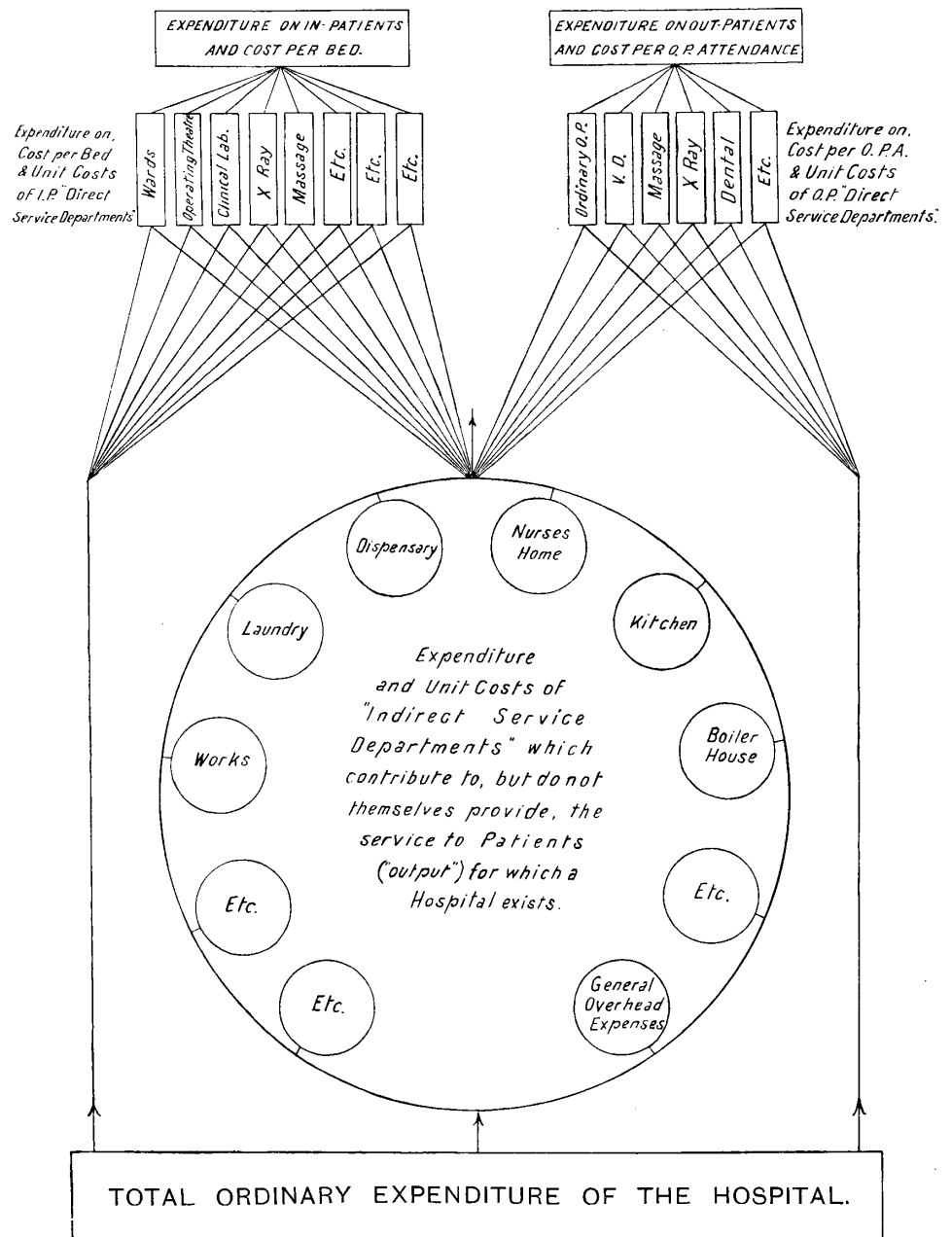
*Principles of Costing.*

The principles of costing are universally accepted and widely applied in the business world, and in the phraseology of business the services rendered to the Patients may be described as the "Output" of the Hospital. As the output of a factory may consist of several different articles, the cost of each of which is separately ascertained, so the services to Patients should be divided into separate sections of Hospital work, and the expenditure on each such section (*e.g.* wards, operating theatres, X-rays, Finsen light, massage, etc.) ascertained.

# THE REVISED UNIFORM SYSTEM OF HOSPITAL ACCOUNTS.

## DIAGRAM ILLUSTRATING A SYSTEM OF DEPARTMENTAL ANALYSIS OR COSTING.

*This diagram is intended only as an illustration of a comprehensive System of Analysis, and must not be taken to indicate the "Direct Service Departments" into which the work of a Hospital should be divided.*





*Definition of "Department."*

In Hospital use the word "Department" is applied to sections of Hospital work representing the output as indicated above and also to activities which contribute to but do not represent this output. In considering departmental analysis of expenditure or costs these two classes of departments must be clearly distinguished, and for this purpose the title "Direct Service Department" is here used to define the main divisions (*e.g.*, Wards, Operating Theatres, etc.) representing services to the Patients, or "output," and the title "Indirect Service Department" is used for the other activities (*e.g.*, Laundry, Boiler-house, Nurses' Home, etc.) which contribute to, but do not themselves produce, the "output" for which a Hospital exists.

The Washing Return adopted in 1906 at the suggestion of the Hospital Secretaries' Committee was an example of costing, and the Subsidiary Accounts described on pages 40 to 49 illustrate the first steps towards the costing of such "Indirect Service Departments."

*Introduction of Departmental Analysis.*

Hospitals should not be deterred from starting Departmental Analysis because they do not feel ready to introduce a complete system. It is comparatively easy to ascertain the expenditure of many of the "Indirect Service Departments" (*e.g.*, Laundry, Boiler-house, Nurses' Home, Kitchen, etc.), and any such analysis is valuable in itself and can later be used as part of the fabric for building up a complete system.

Hospitals should, therefore, begin to develop a system of Departmental Analysis by ascertaining the expenditure on all "Indirect Service Departments" the expenditure on which can be readily isolated.

Where it is necessary to reduce the clerical work to a minimum, the cost of the "Indirect Service Department" may be based on the actual expenditure on that Department, but where the accounting staff of the Hospital is equipped to prepare a more complete set of costing accounts the total cost of each "Indirect Service Department" should include a charge for services rendered to it by other Departments. Thus, "Laundry" would include part of the cost of "Boiler-house" in respect of hot-water supplies and part of the cost of "Kitchen" in respect of meals supplied to the Laundry Staff, etc.

It is only when a Hospital has completed the analysis of its expenditure so as to arrive at the cost of all its "Indirect Service Departments" that the further step of ascertaining the expenditure on the "Direct Service Departments" should be started.

*Analysis and Distribution of Expenditure.*

It will be seen from the diagram opposite that the total ordinary expenditure of the Hospital is distributed over the different "Direct Service Departments" used for In- and Out-patients respectively, part

of the expenditure being charged straight to the "Direct Service Departments," while part is first carried to various "Indirect Service Departments" whose cost is then apportioned and charged to the "Direct Service Departments" concerned. Thus the cost of the X-ray Department will consist partly of a share in the cost of Dispensary, Nurses' Home, etc., etc., and partly of Salaries, Materials, etc., etc., charged to the X-ray Department direct. A complete system should, therefore, show the entire cost of each "Indirect Service Department" after including the cost of services rendered to it by other departments; this cost should be allocated to and included in the cost of the "Direct Service Departments" under which the expenditure will be finally grouped.

Interest on Capital and Depreciation, which are important elements in industrial costing, are not of the same importance to Hospital costing. The cost accounts should be confined to the ordinary expenditure shown in the Income and Expenditure Account.

#### *Units of Cost.*

Having thus ascertained the total expenditure of each Department, the next step is to decide by what means the volume of work done can best be measured. The work done should be reduced to some fairly constant "Unit," or, if this is not possible, to some unit which would on the average of a large number of cases represent a fairly definite amount of work.

Thus, amongst "Direct Service Departments" the work of the Clinical Laboratory might be measured by the number of specimens examined, and the work of X-ray photography by the number or size of plates exposed. Where no better unit is available, the Patient receiving the special treatment can be regarded as a unit of work done. Amongst "Indirect Service Departments" the cost of the Laundry might be measured by cost per dozen articles, Kitchen by number of persons fed, and so on.

It is only when expenditure is reduced to cost per unit of work done that the cost can be effectively compared with the past experience of the Hospital and the experience of other Hospitals.

While the main object is to ascertain the cost of the Output of the Hospital, as shown by the cost per unit of each of the "Direct Service Departments," it is obvious that a much more minute examination of costs can be made when the expenditure of each "Indirect Service Department" is dealt with separately as previously explained.

The allocation of the entire expenditure of a Hospital to the various "Direct Service Departments," and the measurement of the expenditure in each such Department by cost per unit of work done, together form the finished picture.

#### *General.*

The subject is not entirely new, and there are Hospitals which have already adopted a costing system, from whose experience much may be learnt.

Until Hospitals have had considerable experience in the working of costing systems it would be premature to speculate as to the most suitable methods for general use, but the three Funds consider the subject one of great importance, and all Hospital Authorities are urged to give it their earnest consideration and to use the principles of costing as a method of controlling expenditure to the fullest extent they consider practicable in the circumstances of their own Hospital.

It would be of the greatest value to the Hospitals, to the three Funds, and to the Public, to know to what extent the total cost per bed includes the cost of special sections of work rendered necessary by modern developments in Medicine and Surgery.

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KING EDWARD'S HOSPITAL FUND FOR LONDON.

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HOSPITAL ECONOMY COMMITTEE.

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# SPECIMEN FORMS OF TENDER

REVISED AND ENLARGED.

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1927.

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The Forms of Tender do not provide for a total of the Tender as it is desirable that this should be made up at the Hospital after deciding on the alternatives (if any) to be selected.

## INTRODUCTION.

Specimen Forms of Tender were published by King Edward's Hospital Fund in 1910, being a Schedule to a Report of a Sub-Committee of the Executive Committee of the Fund under the chairmanship of the late Mr. John G. Griffiths, C.V.O., F.C.A., appointed to consider the question of co-operation in respect of Hospital Contracts. These specimen forms for some departments of Hospital expenditure were drawn up, not necessarily as a model for adoption, but as a means of illustrating the various points which should be borne in mind in deciding upon a form.

In order that the following forms may contain as many useful suggestions as possible to Hospitals desiring to make selections from them, most of those conditions and specifications have been incorporated which are at all generally found in the forms of tender actually in use at Hospitals. It is not suggested that in all cases the whole of the conditions would be desirable, while the inclusion or exclusion of any particular article must not be taken as an expression of opinion on the part of the Fund as to the suitability or unsuitability of such article for purchase by Hospitals. The forms should be amended where necessary to suit the requirements of each individual Hospital, and also to suit the practice and conditions of the market concerned with which the buyer for the Hospital should be familiar.

In the present edition the general Conditions of Contract and most of the specimen forms of tender contained in the former edition have been retained and brought up to date. Additional specimen forms have been added for other commodities where experience has shown that Tenders can usefully be employed.

This new edition of Specimen Forms of Tender has been prepared by a Sub-Committee of the Hospital Economy Committee of the King's Fund under the chairmanship of Mr. George Roberts, from material drafted by Mr. Hugh Macrae, C.A., Departmental Secretary to the Committee.

*General Conditions of Contract applicable to all the following Forms of Tender.*

**TENDER FOR**

**CONDITIONS OF CONTRACT.**

1. *Period of Contract.*—The contract shall last for \_\_\_\_\_ months certain, from the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ to the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_. If the Hospital or its Secretary or any of its officers shall at any time consider that the contractor has failed to perform and observe all or any of the terms of this contract, then and in any such case the Hospital, under the hand of its [Secretary], shall have power summarily to determine this contract by notice in writing to the Contractor, and it shall not be necessary to give any reason therefor, and such notice shall be without prejudice to the liability of the Contractor for any breach of this contract.

2. *Quality of Goods.*—The goods to be supplied under this contract are to be of the quality or sort mentioned, and in every respect equal and answerable to the patterns or samples, if any, sent with the tender, or inspected at the Hospital, and the quality and condition shall be such as the Hospital or its officers shall approve. Where the quality is not stated in the specification, then the Contractor shall supply an article which shall be of such quality and condition of its kind or class as the Hospital or its officers shall approve.

3. *Power to Inspect.*—It shall be open to the Hospital to enter and inspect by its duly authorised representative at all reasonable times, with or without previous notice having been given, all or any of the premises used by the Contractor for all or any of the purposes relating to the preparation, manufacture or storage of any goods that may be the subject of this contract.

4. *Delivery of Goods.*—The goods are to be delivered at the Hospital, or any outside department of the Hospital in London, free of charge to the Hospital and at the Contractor's risk, in such quantities or numbers at the times mentioned, or, if no time is mentioned, then at such times and in such manner as the Hospital or its officers shall from time to time direct. With every delivery of goods under this contract, a memorandum in duplicate giving full description, weight, measure or number shall be sent by the Contractor. After checking the goods the duplicate will be signed and returned by the Hospital's officer. No goods to be delivered without an order in writing. All goods which customarily bear any mark, tab, brand or other device indicating place of origin, maker, grower, producer, consignor, inspection under any Government or other body, or standard of quality, must be delivered with all the said marks, tabs, brands or other devices intact, and all imported goods shall be delivered in the original packages, cases, wrappings or containers.

5. *Power to Purchase in Default.*—In case of failure by the Contractor to deliver goods ordered from him within the period of time specified for delivery, or of goods delivered by him not being of the stipulated quality, weight or measure, or of goods being delivered in a defective or improper condition or otherwise not to the satisfaction of the officer appointed by the Hospital to inspect the goods delivered, or of goods being delivered without a correct memorandum in duplicate, the Hospital or its officer shall in any such case be at liberty, without affecting the rights of the Hospital or the liability of the Contractor under this contract, and without giving any notice to the Contractor, to reject any such goods and to purchase instead other goods of a similar kind and quality to those specified, or, if unable to obtain similar goods, such goods as can quickly or conveniently be obtained and are next best suited for the purpose, and any excess of cost so incurred by the Hospital over the contract price, together with all charges and expenses attending the purchase, shall be paid to the Hospital by the Contractor as a debt admitted to be due to the Hospital, or the Hospital shall be at liberty to deduct from any amount due or to become due to the Contractor the sum or sums so expended or incurred.

6. *Removal of Rejected Goods.*—Rejected goods shall be removed by and at the expense of the Contractor immediately after notice shall have been given him to do so. If not so taken away, the Hospital may cause the goods to be removed and charge the Contractor with all expenses incurred in such removal.

7. *Transfer of Contract.*—The contract, or any part, share, or interest in it, is not to be sublet, transferred or assigned by the Contractor, directly or indirectly, to any person or persons or corporation whomsoever without the written consent of the Hospital.

8. *Service of Notices.*—Any notice to the Contractor shall be deemed to be sufficiently served if it is given in writing and delivered by hand at or sent by post to his usual or last known place of abode or business.

9. The Contractor shall on the \_\_\_\_\_ day of every week send to the [Secretary] at the Hospital a detailed bill of all goods delivered during the preceding week, and a statement of the amount owing shall be sent on the \_\_\_\_\_ day of every month for the goods delivered during the preceding month.

10. The Hospital shall pay to the Contractor on or before the \_\_\_\_\_ day in each \_\_\_\_\_ month \_\_\_\_\_ quarter the amount due to him under this contract for the goods delivered during the preceding \_\_\_\_\_ month, \_\_\_\_\_ quarter, subject to any deductions under this contract.

11. The estimated quantities are stated for the information of the Contractor, but the Hospital does not contract that it will require all or any of such quantities, and reserves the right to exceed such quantities.

Tenders are to be sent in duplicate, sealed, to the Secretary to the \_\_\_\_\_ Hospital

before noon on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, marked

outside : "TENDER FOR \_\_\_\_\_"

The Hospital shall not be bound to accept the lowest or any tender. The Hospital reserves the right to accept or reject any tender either wholly or in part.



*Tender for Bread, Flour, &c.*

(N.B.--Notes in Roman type are part of the form; notes in Italics are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

**TENDER FOR BREAD AND FLOUR.**

All Bread to be delivered daily before a.m. (a)

1 Description.	2 Quality or Sort (b).	3 Estimated Quantity required.	4 At per (c)	5 Rate or Price.		6 Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
				s.	d.	£	s.	d.
<b>BREAD</b> (Sample required)	Best Wheaten, made of Best Household Flour, sweet, well made, properly baked and unadulterated, in 1-lb. loaves (approximate) ... ..		4 lb.					
Do. do.	Best Wheaten, made of Best Household Flour, sweet, well made, properly baked and unadulterated, in 2-lb. loaves (approximate) ... ..		"					
Do. do.	Best Wheaten, made of Best Household Flour, sweet, well made, properly baked and unadulterated, in 4-lb. loaves (approximate) ... ..		"					
Do. do.	Best Currant, in 2-lb. loaves ... ..		"					
Do. do.	Wholemeal or Brown Bread, to be made of the Best Wholemeal Flour, sweet, well made, properly baked and unadulterated, in 2-lb. loaves (approximate) ... ..		"					
Do. do.	Wholemeal or Brown Bread, to be made of the Best Wholemeal Flour, sweet, well made, properly baked and unadulterated, in 4-lb. loaves (approximate) ... ..		"					
	The bread to be delivered to the Hospital not earlier than 8 hours, and not later than 16 hours after baking, and to be weighed on delivery.							
<b>GRIT</b> (Sample required)	Clean and free from grit, the produce of good, sweet, sound and dry British or Foreign Wheat, without any adulteration whatever, quality equal to London Best Town Whites ...		stone of 14 lbs.					
Do. do.	Best Vienna Flour ... ..		"					
Do. do.	Best Scotch Oatmeal. Fine, Medium, or Coarse (d) ... ..		"					

Columns 5 and 6 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_

(a) Omit this Condition if it is preferred that the time of delivery should be left to the direction of the Hospital Officers under Clause 4 of the General Conditions.  
(b) Or such variations under this heading as the Hospital may desire to insert.  
(c) Or such other unit as the Hospital may desire to insert.  
(d) See, alternatively, Tender for Groceries, page 12.

## Tender for Meat.

(N.B.—Notes in Roman type are part of the form; notes in Italics are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

## TENDER FOR MEAT.

All Meat supplied is to be of the best quality, and is to be delivered by a.m. (a)

1	2	3	4	5				6				7				8				9				10			
Description.	Quality or Sort.	Estimated Quantity required.	At per	HOME KILLED.				CHILLED.				FROZEN.				(b)											
				(b)				(b)				(b)				(b)											
				Rate or Price	Value of Estimated Quantities at Prices Quoted, including alternative tenders.			Rate or Price	Value of Estimated Quantities at Prices Quoted, including alternative tenders.			Rate or Price	Value of Estimated Quantities at Prices Quoted, including alternative tenders.			Rate or Price	Value of Estimated Quantities at Prices Quoted, including alternative tenders.										
BEEF, Sirloin ...	Best Ox Beef, fairly cut and free from kidney suet ...		lb. (c)	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.				
„ Ribs ...	Best Ox Beef, fairly cut ...		„																								
„ Top side ...	„ „ „		„																								
„ Thick flank ...	„ „ „		„																								
„ Steak, Rump...	„ „ „		„																								
„ Steak, Buttock	„ „ „		„																								
„ Steak, Chuck...	„ „ „		„																								
„ Kidney ...	„ „ „		„																								
„ Liver ...	„ „ „		„																								
„ Brisket, Salt ...	free from bone ...		„																								
„ Brisket, Fresh	„ „ „		„																								
„ Silverside, „	„ „ „		„																								
„ „ Salt	„ „ „		„																								
„ Buttocks ...	fairly cut ...		„																								
„ Leg of Mutton Pieces	„ „ „		„																								
„ Shin ...	free from bone ...		„																								
„ Shin ...	with bone...		„																								
„ Legs ...	„ „ „		„																								
„ Skirt ...	„ „ „		„																								
„ Stickings ...	fairly cut ...		„																								
„ Tails ...	„ „ „		„																								
„ Suet ...	Kidney ...		„																								
„ Sausages	„ „ „		„																								
„ Bones	Chopped small (Fresh)		„																								
TOTAL				£																							

The alternative prices are to be inserted in columns 5, 7 and 9. Columns 6, 8 and 10 must be properly filled in and the calculations correctly made, or the Tender will be liable to be rejected on the ground of informality. No alterations in the Form of Tender will be recognised.

(a) Omit reference to time of delivery, if it is preferred that this should be left to the direction of the Hospital Officers under Clause 4 of the General Conditions.  
(b) Or such alternative place of origin or description as the Hospital may desire to insert.  
(c) Or "per stone of 8 lb." if and where preferred.

## Tender for Meat (continued).

1	2	3	4	5				6				7 NEW ZEALAND 8				9 AUSTRALIAN 10			
				ENGLISH or DUTCH. (b)				Thawed ready for immediate use and of nice appearance.				Thawed ready for immediate use and of nice appearance.							
Description.	Quality or Sort.	Estimated Quantity required.	At per	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.										
<b>WETHER MUTTON.</b>																			
„ Breast ...	...		lb. (c)	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.										
„ Chops ...	Cut from loins, trimmed of fat, and weighing on an average 8 ozs. each		„																
„ Cutlets ...	Cut from necks, trimmed of fat, and weighing on an average 3 ozs. each		„																
„ Legs ...	Fairly cut without the chump, flap of loin, or shank bone. Weight from 8 to 10 lbs. each		„																
„ Loins ...	Trimmed, about 8 lb. each		„																
„ Necks ...	Without scrag		„																
„ Necks ...	Scrag end		„																
„ Saddle ...	Fairly cut		„																
„ Shoulders ...	Fairly cut		„																
Sheep's Kidneys ...			each																
			<b>TOTAL</b>	£															
<b>LAMB.</b>																			
„ Breast ...	...		lb. (c)																
„ Loins ...	Trimmed, about 5 lb. each		„																
„ Neck ...	Without scrag		„																
„ Neck ...	Scrag end		„																
„ Fore Q't'r	Without shanks		„																
„ Hind Q't'r	„		„																
„ Legs ...	About 5 lb. each, without shanks		„																
„ Saddle ...	About 8 to 10 lb.		„																
„ Shoulder	About 5 lb.		„																
„ Sweet-breads	When in season		„																
			<b>TOTAL</b>	£															
<b>VEAL.</b>																			
„ Breast ...	Fairly cut		lb. (c)																
„ Cutlets ...	„		„																
„ Fillets ...	„		„																
„ Knuckles ...	„		„																
„ Shoulders ...	„		„																
„ Bones ...	Chopped small (Fresh)		„																
Calves' Liver ...	...		„																
„ Feet ...	Scalded (Fresh)...		{ per set of four each																
„ Heads ...	„		per pair																
„ Sweet-breads	...		„																
			<b>TOTAL</b>	£															
<b>(d) PORK.</b>																			
„ Belly	Pickled		lb. (c)																
„ Chops	Fresh, well trimmed, 8 ozs. each		„																
„ Legs	„ fairly cut, without trotter, 8 to 10 lb.		„																
„ Legs	Salt, fairly cut, without trotter, 10 lb.		„																
„ Loins	Fresh, fairly cut, 8 to 10 lb.		„																
„ Sausages	Fresh made, 8 to 1 lb.		„																
Pigs' Heads	...		„																
	N.B.—No Pork to be supplied which has been frozen		<b>TOTAL</b>	£															

The alternative prices are to be inserted in columns 5, 7 and 9. Columns 6, 8 and 10 must be properly filled in and the calculations correctly made, or the Tender will be liable to be rejected on the ground of informality. No alterations in the Form of Tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,  
 this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.  
 Signature \_\_\_\_\_  
 Position at Hospital \_\_\_\_\_

(b) Or such alternative place of origin or description as the Hospital may desire to insert.

(c) Or "per stone of 8 lb." if and where preferred.

(d) See, alternatively, Tender for Provisions, page 9.

## Tender for Fish, Ice and Poultry.

(N.B.—Notes in Roman type are part of the form; notes in Italics are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

## TENDER FOR FISH, ICE AND POULTRY.

Best Fish of the following kinds, as in Season, to be delivered by

a.m. daily (a).

1	2	3	4	5	6
Description.	Quality or Sort (b)	Estimated Quantity required.	At per (c)	Rate or price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.
<b>FISH—</b>				s. d.	£ s. d.
Diets ... ..	Fresh Brill or Cod or Haddock or Hake or Ling or Plaice or Skate. Heads and tails to be removed, also Roes and Offal, to be cleaned ready for cooking and to be cut into oz. diets, the kinds of Fish to be varied		lb.		
Whiting ... ..	Fresh, to weigh not less than 6 oz. each after all Offal removed, and to be cleaned ready for cooking		"		
Soles, Lemon ... ..	Fresh, 3 lb. to 1 lb. after all Offal removed, and to be cleaned ready for cooking		"		
" Witches ... ..	" " " " " " " "		"		
Herrings ... ..	Fresh, to weigh not less than 6 oz. each, after all Offal removed except Roes, and to be cleaned ready for cooking		"		
" Soft Roes ... ..	" " " " " " " "		"		
Mackerel ... ..	Fresh, to weigh not less than 8 oz. each, after all Offal removed except Roes, and to be cleaned ready for cooking		"		
Plaice ... ..	Filleted		"		
Turbot ... ..	Fresh cut, Head and Offal removed, cleaned ready for cooking		"		
Brill ... ..	" " " " " " " "		"		
Halibut ... ..	" " " " " " " "		"		
Salmon ... ..	Fresh		"		
Eels ... ..	Live		"		
Oysters ... ..	Whitstable Royals, Live, to be opened at the Hospital		25		
Haddocks ... ..	Dried, well smoked, and to weigh not less than 2 lb. each		lb.		
" ... ..	Filleted		"		
Kippers ... ..	To weigh not less than 4 ozs. each		"		
Bloaters ... ..	Soft Roes		"		
" ... ..	Hard		"		
<b>ICE</b> ... ..	Natural		cwt.		
	Artificial		"		
<b>FOWLS</b> ... ..	Weighed without skewers, neck, feet, liver, heart or gizzard, trussed ready for cooking (not less than 2 lb. each)— Roasting		lb.		
	Bolling		"		
<b>RABBITS</b> ... ..	Best English Wild (medium young) skinned and cleaned out, not less than 2 lb. each—when in season		"		
	Best Colonial Wild (medium young) skinned and cleaned out, not less than 2 lb. each—when in season		"		

Columns 5 and 6 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_

(a) Omit reference to time of delivery, if it is preferred that this should be left to the direction of the Hospital Officers under Clause 4 of the General Conditions.  
(b) Or such variations under this heading as the Hospital may desire to insert.  
(c) Or such other unit as the Hospital may desire to insert.

## Tender for Provisions.

(N.B.—Notes in Roman type are part of the form; notes in Italics are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

**TENDER FOR PROVISIONS.**  
(BACON, BUTTER, CHEESE, PORK (a), ETC.)

To be delivered daily before a.m. (b).

1	2	3	4	5	6
Description.	Quality or Sort (c).	Estimated Quantity required.	At per (d)	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.
	N.B.—No Meat to be supplied which has been frozen.			s.	d.
Bacon... ..	Best Wiltshire (specified brand), Best Irish (specified brand), Best Danish (branded), Best Dutch or Finest Canadian, etc. (c)—				
	Sides, Mild, not exceeding 60 lb. ....		lb.		
	Gammons, Mild, 12 to 14 lb. ....		"		
Butter ... ..	Fresh, Finest Quality, English, Irish, Danish (c) ....		"		
" ... ..	Salt " " Danish, Normandy, Australian, New Zealand (c) ..		"		
Brawn ... ..	Fresh ....		"		
Cheese ... ..	Best Cheddar, English, Canadian, New Zealand or American (e) ...		"		
Corned Beef ...	In 6-lb. tins (c) ....		tin		
Hams ... ..	Best Smoked or Pale dried, York, Irish, Suffolk, Canadian, American, etc. (c) to weigh not less than 12 lb. each ....		lb.		
Lard ... ..	Best (c) ....		"		
Margarine ...	Best Quality (c) ....		"		
(a) Pork, Belly ...	Pickled ....		"		
" Chops ... ..	Fresh, well trimmed, 8 oz. each ....		"		
" Legs ... ..	" fairly cut, without trotter, 6 to 10 lb. ....		"		
" Legs ... ..	Salt " " " " ....		"		
" Loins ... ..	Fresh " well trimmed ....		"		
" Sausages ...	Fresh made, 8 to 1 lb. ....		"		
(c) Rabbits ... ..	Best (c) ....		"		
Tongues, OX ...	3½ lb. (c) ....		"		

Columns 5 and 6 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_

(a) See, alternatively, Tender for Meat, page 6.  
(b) Omit this condition if it is preferred that the time of delivery should be left to the direction of the Hospital Officers under Clause 4 of the General Conditions.  
(c) The description, such as the place of origin or the name of the producer, or other specification, to be stated as required.  
(d) Or such other unit as the Hospital may desire to insert.  
(e) See, alternatively, Tender for Fish, Ice and Poultry, page 8.

## Tender for Eggs.

(N.B.—Notes in Roman type are part of the form; notes in Italics are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

## TENDER FOR EGGS.

To be delivered daily before

a.m. (a).

1 Quality or Sort.	2 Estimated Quantity required per month.	3 Rate or Price.						4 Value of Estimated Quantities for one year at Prices Quoted, including alternative tenders.		
		Jan. to May. (A)		June to Aug. (B)		Sept. to Dec. (C)				
Best Fresh Italian (b) ... weighing 14½ to 15 lb. per 120 ... per 10 doz.		s.	d.	s.	d.	s.	d.	£	s.	d.
„ „ Danish or Swedish or French (b) „ ... „										
New Laid, English ... .. per doz.										
„ „ Irish or Danish (b) ... ..										
N.B.—No Eggs to be supplied which have been cold stored or pickled or preserved, all bad Eggs to be exchanged or allowed for.										
The Hospital reserves the right to accept tenders for (A), (B) or (C), either separately or collectively.										

Columns 3 and 4 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_

(a) Omit this condition if it is preferred that the time of delivery should be left to the direction of the Hospital Officers under Clause 4 of the General Conditions.  
(b) Or such alternative place of origin or description as the Hospital may desire to insert.

*Tender for Milk and Cream.*

(N.B.—Notes in Roman type are part of the form; notes in *Italics* are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

## TENDER FOR MILK AND CREAM.

### SPECIFICATION FOR MILK AND CREAM.

All Milk and Cream to be delivered daily, before \_\_\_\_\_ a.m. (a)

1.—The Milk to be supplied under this Contract shall be Pure Whole Milk with all its Cream, as given by the cows, free from preservative, colouring or other foreign matter, or adulteration whatsoever, and shall contain not less than 8.50% of Solids-not-Fat, and not less than 3.25% of Butter-Fat, except during the months of March, April and May, when the Fat shall not be less than 3.00%.

2.—All Milk shall be the produce of well-fed, healthy cows, and the Contractor shall, if required, give the Hospital a certificate by a veterinary surgeon to that effect, such certificate to be given in the first instance without cost to the Hospital.

3.—All Milk shall be cooled to 60 degrees Fahrenheit, carefully strained, and perfectly sweet on delivery, and shall be delivered in dust-proof and rain-proof churns properly sealed by the Contractor. The Contractor shall guarantee the cleanliness of the milking and canning operations, and all receptacles shall be properly cleansed with a solution of boiling water and soda.

4.—The Milk shall not be "Pasteurized" without the written sanction of the Hospital Authorities.

5.—The Cream shall be of a quality known as Double Thick Cream free from artificial thickening and containing not less than 50% of Butter-Fat.

6.—Cream supplied may contain such preservative as may from time to time be sanctioned by statute or by order of a competent authority. If specially ordered, Cream shall be supplied free from preservative.

7.—No Milk or Cream shall be supplied from any farm or dairy the name and address of which has not been notified to the Hospital, and the authorised Officers of the Hospital shall be given every facility for inspecting the farm, dairy, premises and cattle, and taking samples at the farm or dairy, or in the course of delivery.

8.—If in the opinion of the Hospital the water supply or any other of the arrangements at any farm or dairy is unsatisfactory, the Hospital may decline to receive further supplies from such farm or dairy, and the Contractor shall provide Milk or Cream from a source which is satisfactory to the Hospital.

9.—In the event of Milk supplied containing less than the above percentage either of Fat or of Solids-not-Fat, or in the event of the Cream not being of the above standard, the Hospital, in addition to its rights and remedies under the conditions of contract, will charge the Contractor with a sum of Twenty Shillings for each and every consignment found to be deficient. Samples taken for this purpose shall be taken on delivery in the presence of the Contractor or his servant, and shall be from the delivery to any department, after being properly stirred. A duplicate sealed sample shall be handed to the Contractor or his servant. The certificate of the Hospital's Analyst shall be accepted without dispute. Any sums becoming due from the Contractor under this clause may be deducted from any moneys due or becoming due to the Contractor for supplies under this Contract.

1	2	3	4	5	6	7
Description.	Estimated Quantity required.	At per	Rate or Price between April 1 and September 30.	Value of Estimated Quantities at Prices Quoted.	Rate or Price between October 1 and March 31.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.
			s. d.	£ s. d.	s. d.	£ s. d.
MILK ... ..	gallons per week	imperial gallon				
CREAM ... ..	pints per week	pint				

Columns 4, 5, 6 and 7 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_

(a) Omit this Condition if it is preferred that the time of delivery should be left to the direction of the Hospital Officers under Clause 4 of the General Conditions.

## Tender for Groceries.

(N.B.—Notes in Roman type are part of the form; notes in *Italics* are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

## TENDER FOR GROCERIES.

1	2	3	4	5	6	7	8
Description.	Quality or Sort. (a)	Brand. (a)	Size. (a)	Estimated Quantity required.	At per (b)	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.
						s. d.	£ s. d.
Almonds ... ..	Ground ... ..				lb.		
" " " " "	Valencia ... ..				"		
" " " " "	Jordan ... ..				"		
Anchovies ... ..	Boned, in Oil ... ..				doz. bots.		
" " " " "	Essence (or Sauce) ... ..			Reputed ½-pints	"		
Arrowroot ... ..	Good ... ..				cwt.		
Baking Powder ... ..					doz. tins		
Biscuits ... ..				Large tins	lb.		
" " " " "							
Capers ... ..					bottle		
Caraway Seeds ... ..					lb.		
CEREALS—							
Barley ... ..	Best Pearl ... ..				cwt.		
" " " " "	Scotch ... ..				"		
Macaroni ... ..	Long ... ..	Naples ... ..			lb.		
" " " " "	" " " " "	Genoa ... ..			"		
Oatmeal ... ..	Fine medium, or coarse				St. of 14 lbs.		
Oats ... ..	Rolled ... ..			2-lb. pkts.	pkt.		

Columns 7 and 8 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

(a) Blank spaces under Columns 2, 3, and 4 are intended for the insertion of varieties in quality or sort, brand, or size, respectively.  
(b) Or such other unit as the Hospital may desire to insert.



## Tender for Groceries (continued).

1	2	3	4	5	6	7	8
Description.	Quality or Sort. (a)	Brand. (a)	Size. (a)	Estimated Quantity required.	At per (b)	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.
						s. d.	£ s. d.
CEREALS—continued.							
Rice ... ..					cwt.		
" ... ..	Ground ... ..				lb.		
" ... ..	Flaked ... ..				"		
Semolina ... ..	Finest ... ..				"		
Vermicelli ... ..	Curled ... ..	Genoa ... ..	4-lb. boxes		box		
Chocolate Block ... ..	Best, Whole ... ..				lb.		
Chocolate Powder ... ..					"		
Cochineal ... ..	Extract of ... ..		2-oz. botts.		bottle		
Cocoa ... ..					lb.		
Cocoanut ... ..	Desiccated ... ..	Unsweetened ... ..	½-lb. tins.		"		
Coffee ... ..	Best ... ..	Whole, fresh roasted...			"		
" ... ..	" (Pure) ... ..	Fresh roasted & ground			"		
" ... ..	Fine ... ..	With 14% chicory ...			"		
Cornflour ... ..			1-lb. & ½-lb. pkts.		"		
Cream of Tartar ... ..					"		
Curry Powder ... ..					bottle		
Custard Powder ... ..					doz. pkts.		
Eggs, Dried ... ..					"		
Essences ... ..	Lemon... ..		1-oz.		doz. bots.		
" ... ..	Vanilla ... ..		"		"		
" ... ..	Meat ... ..	See "Meat."			"		
Fish, Potted ... ..			Small glass		doz.		
Fish, Tinned—							
Salmon ... ..			1-lb. tins		"		
Sardines ... ..			18-oz. "		"		
" ... ..			½-tins.		"		
Foods—							
Diabetic ... ..			4-lb. tins		lb.		
Special Brands:—							
Fruit, dried—							
Apples, cored ... ..					"		
Apple Rings ... ..	American ... ..				"		
Apricots ... ..					"		
Currants ... ..	Best cleaned ... ..				cwt.		
Figs ... ..	Layers or Naturals ...				lb.		
Mixed Salad ... ..					"		
Peaches ... ..					"		
Pippins ... ..	Normandy ... ..				"		
Prunes ... ..	Sound, New ... ..				"		
Raisins ... ..	Selected Valencia ...				"		
Sultanas ... ..	Good ... ..				"		
Fruit, bottled ... ..					doz.		
" tinned ... ..			2½-lb. standard		"		
Gelatine ... ..	White, refined ...	Sheets ... ..			lb.		

Columns 7 and 8 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

(a) Blank spaces under Columns 2, 3, and 4 are intended for the insertion of varieties in quality or sort, brand, or size, respectively.  
(b) Or such other unit as the Hospital may desire to insert.

## Tender for Groceries (continued).

1 Description.	2 Quality or Sort. (a)	3 Brand. (a)	4 Size. (a)	5 Estimated Quantity required.	6 At per (b)	7 Rate or Price.		8 Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
						s.	d.	£	s.	d.
Ginger ... ..	Ground ... ..				lb.					
Golden Syrup ... ..	Pure cane ... ..		14-lb. tins		"					
" ... ..	" ... ..		2-lb. "		"					
Honey ... ..					"					
Jam ... ..			7-lb. jars		cwt.					
			3-lb. "		doz.					
			1-lb. "		"					
Jellies ... ..	Assorted ... ..		pint		doz. pkts.					
Jelly ... ..	Calves' Feet ... ..		$\frac{1}{2}$ -pint		bottle					
Ketchup, Mushroom ... ..					gallon					
" Tomato ... ..					"					
Lemonade ... ..	Powder ... ..				doz. pkts.					
" ... ..	Crystals ... ..				"					
Lemon Cheese ... ..			1-lb. jars		doz.					
" " Curd ... ..			7-lb. "		"					
Lime Juice Syrup ... ..			pints		"					
Marmalade ... ..	Orange ... ..		7-lb. jars		cwt.					
" ... ..	" ... ..		1-lb. "		doz.					
Meat, Essences of ... ..										
Meat, Potted ... ..					doz.					
Milk ... ..	Condensed, sweetened		1-lb. tins		doz.					
" ... ..	" unsweetened		12-oz. "		"					
Mint, dried ... ..			bottle		bottle					
Mustard ... ..	Fine ... ..		9-lb. kegs		lb.					
" ... ..	" ... ..		1-lb. tins		"					
Oil ... ..	Pure Olive ... ..		Reputed $\frac{1}{2}$ -pints		doz.					
" ... ..	" ... ..		Reputed pints		"					
" ... ..	" ... ..		Reputed quarts		"					
Oil, Frying ... ..	Arachide Nut ... ..				gallon					
Peel ... ..	Best Mixed ... ..				lb.					
Pepper, Ground ... ..	Fine White ... ..				"					
" " ... ..	Fine Black ... ..				"					
Pickles ... ..			$\frac{1}{2}$ -gallons		$\frac{1}{2}$ -gallon					
Potted Meats ... ..	See "Meat."									
Pulse —										
Butter Beans ... ..	White ... ..				cwt.					
Haricot Beans ... ..	White Giants ... ..				"					
Lentils ... ..	Split Red ... ..				"					
Linseed ... ..	Best, Crushed ... ..				"					
Pea Flour ... ..					"					
Peas ... ..	Dried, Green ... ..				"					
" ... ..	Best Yellow Splits ... ..				"					

Columns 7 and 8 must be properly filled in and the calculations correctly made or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

(a) Blank spaces under Columns 2, 3, and 4, are intended for the insertion of varieties in quality or sort, brand, or size, respectively.  
(b) Or such other unit as the Hospital may desire to insert.

## Tender for Groceries (continued).

1	2	3	4	5	6	7	8
Description.	Quality or Sort. (a)	Brand. (a)	Size. (a)	Estimated Quantity required.	At per (b)	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.
						s. d.	£ s. d.
Rennet ... ..	Essence of ... ..		Reputed 1-pints...		doz.		
Salad Dressing ... ..			Large bottles ...		"		
Sago ... ..	Medium size ... ..	Best ... ..			lb.		
Salt ... ..	Table ... ..		28-lb. blocks ...		cwt.		
" ... ..	Coarse ... ..				"		
Sauce ... ..	Anchovy ... ..	(See Anchovies, Ess.)					
" ... ..	Worcester ... ..		Reputed 1-pints...		doz.		
" ... ..	Tomato ... ..		"		"		
Soda, Bicarbonate ... ..					lb.		
Spices—							
Cinnamon ... ..	Fine Ground ... ..				"		
Cloves ... ..					"		
Mace ... ..					"		
Nutmegs ... ..	Fine Ground ... ..				"		
Sugar ... ..	Castor ... ..	Double Refined ...			cwt.		
" ... ..	Granulated ... ..				"		
" ... ..	Crystallised ... ..	Demerara ... ..			"		
" ... ..	Best Soft Raw ... ..	Pure Cane ... ..			"		
" ... ..	Loaf ... ..				"		
" ... ..	Icing ... ..				lb.		
Tapioca ... ..	Good Flake (free from dust)				"		
" ... ..	Seed Pearl ... ..				"		
Tea ... ..	Blend of India and Ceylon. Parties tendering are required to send samples of the Tea they are pre- pared to supply at per lb., and the Hos- pital will select the one it considers the best. (c)				"		
Vinegar ... ..	Puro Malt ... ..				gallon		
" ... ..	Best ... ..				"		

Columns 7 and 8 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_

(a) Blank spaces under Columns 2, 3 and 4 are intended for the insertion of varieties in quality or sort, brand, or size, respectively.

(b) Or such other unit as the Hospital may desire to insert.

(c) Or, alternatively, insert the particular quality, sort or brand required, and invite quotations at per lb.

## Tender for Potatoes.

(N.B.—Notes in Roman type are part of the form; notes in Italics are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

## TENDER FOR POTATOES.

Where storage accommodation is available, it will be found cheaper to contract for one delivery covering nearly a year's consumption.

1 Quality or Sort (a).	2 Estimated Quantity required.	3 Rate or Price per cwt. (b).	4 Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
Good, old, while in condition, to be free from dirt and to weigh about 5 to 1b. ...		s. d.	£	s.	d.
1. ....					
2. ....					
3. ....					
New, May to August, to be free from dirt and to weigh about 5 to 1b. ...					
May ... ..					
June ... ..					
July ... ..					
August ... ..					
NOTE.—A party tendering for more than one kind of potatoes must price each kind separately and must undertake to deliver only that kind selected by the Hospital.					

Columns 3 and 4 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,

this \_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_

(a) Or such variations under this heading as the Hospital may desire to insert.  
(b) Or such other unit as the Hospital may desire to insert.

*Tender for Drugs.*

(N.B.—Notes in Roman type are part of the form ; notes in *Italics* are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

**TENDER FOR DRUGS.**

All official articles in the following lists, including those listed in the section headed "Special Contracts," must be according to the sample submitted and of the standard indicated in the current British Pharmacopœia. Samples of Drugs marked \* are to be submitted with the Tenders. For their guidance parties tendering may see at the Dispensary at the Hospital on \_\_\_\_\_ samples of these Drugs regarded as satisfactory by the Hospital. The quantities specified will be taken in one delivery except in the case of articles in the section headed "Special Contracts."

1	2	3	4	5	6	7
Description.	Quality or Sort. (a)	Size. (a)	Estimated Quantity required.	At per (b)	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.
					s. d.	£ s. d.
*Acacia, Gum ... ..		Small		lb.		
Acid, Acetic Glacial ...				"		
Acid, Acetylsalicylic ...		14 lb. parcels		"		
Acid Benzole, ex Toluol				"		
Acid, Glycerophosphoric	20 per cent. ... ..			W. qt.		
Acid, Hydrobromic ... ..	1·275 S.G. ... ..			"		
Acid, Hydrochloric ... ..		W. qts.		lb.		
" " ... ..	Commercial ... ..	"		"		
Acid, Formic ... ..	B.P.C. ... ..			W. qt.		
Acid, Nitric ... ..		W. qts.		lb.		
Acid, Oleic ... ..				"		
Acid, Phosphoric ... ..	Conc. ... ..	"		"		
Acid, Salicylic ... ..	Powder ... ..	14 lb. parcels		"		
Acid, Sulphuric ... ..		W. qts.		"		
Acid, Picric ... ..		1 lb. bottles		"		
Acid, Tannic ... ..				"		
Acid, Tartaric... ..	Powder ... ..			"		
Agar-Agar Powder ... ..		7 lb. tins		"		
Amidopyrin ... ..				"		

Columns 6 and 7 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

(a) Or such variations under these headings as the Hospital may desire to insert.  
(b) Or such other unit as the Hospital may desire to insert.

## Tender for Drugs (continued).

1 Description.	2 Quality or Sort. (a)	3 Size. (a)	4 Estimated Quantity required.	5 At per (b)	6 Rate or Price.		7 Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
					s.	d.	£	s.	d.
Ammonium Carbonate				lb.					
Ammonium, Ichthosulphonate ... ..	B.P.C. ... ..			"					
Ammonium Sulphate...				"					
Aniline Yellow ...				"					
Atropine Sulphate ...				oz.					
Balsam of Tolu ...				lb.					
Beeswax, Yellow ...				"					
*Benzoin ... ..				"					
Benzyl Succinate ...				"					
Bismuth Citrate ...	B.P.C. ... ..			"					
*Buchu Leaves...				"					
Camphor, Crude ...				"					
Carbon Bisulphide ...	Purif. ... ..	W. qts.		"					
Calcium Hypophosphite ... ..				"					
Calcium Glycerophosphate ... ..	B.P.C. ... ..			"					
Calcium Lactate ...				"					
*Cascara Sagrada ...	(State Maturity.) ...			"					
Chalk, French...	Fine Powder ...	28 lb. parcels		"					
„ Prepared ...				"					
Chloral Hydrate ...				"					
Chrysarobin ... ..				"					
Cocaine Hydrochloride				oz.					
Codeine Phosphate ...				"					
Colocynth Pulp ...	Powder ... ..			lb.					
Cudbear ... ..				"					
Dextrose ... ..	Lump ... ..			"					
Diamorphine Hydrochloride ... ..				oz.					
*Ergot ... ..	(State source.)			lb.					
Extract of Hyocyamus				"					
Extract of Liquorice...	Block ... ..			"					
Extract of Nux Vomica	Liquid ... ..			gallon					
Glucose ... ..	Liquid ... ..	28 lb. jars		lb.					
Gluside ... ..	550 ... ..			"					
Guaiacol ... ..				"					
Hexamine ... ..				"					
Hydroquinone ...				"					
Iron Pyrophosphate ...	Soluble, B.P.C. ...			"					
Kaolin ... ..				"					
Lithium Citrate ...				"					
Luminal ... ..				"					
Luminal Sodium ...				"					
Magnesium, Carbonate	Light ... ..			"					
Magnesium Sulphate...		2 cwt. casks		cwt.					
Magnesium Glycero-phosphate ...				lb.					
Mercury ... ..		28 lb. bottles		"					
Mercury, with Chalk ...				"					
Mercury Perchloride ...	Powder or Granular ...			"					
Mercury, Red Iodide...				"					
Mercury, Subchloride				"					
Metol ... ..				"					

Columns 6 and 7 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

(a) Or such variations under these headings as the Hospital may desire to insert.  
(b) Or such other unit as the Hospital may desire to insert.

## Tender for Drugs (continued).

1 Description.	2 Quality or Sort. (a)	3 Size. (a)	4 Estimated Quantity required.	5 At per (b)	6 Rate or Price.		7 Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
					s.	d.	£	s.	d.
Methyl Salicylate ...		W. Qts.		lb.					
Morphine Acetate ...				oz.					
Myrrh ... ..	Powdered ... ..			lb.					
*Oil, Arachis ... ..				gallon					
„ Camphor Essential				lb.					
* „ Castor ... ..		56 lb. tins		„					
* „ Cocoonut ... ..				„					
* „ Eucalyptus ... ..				gallon					
* „ Olive ... ..	Commercial ... ..			„					
* „ Rosemary ... ..				W. qt.					
* „ Sesame ... ..		Casks		gallon					
Ointment of Mercury...				lb.					
Opium ... ..	(State percentage of Morphine.)			„					
Papain ... ..				„					
Paraffin ... ..	Hard ... ..			„					
*Paraffin ... ..	Soft, White ... ..			„					
„ ... ..	„ Yellow ... ..			cwt.					
Paraldehyde ... ..				lb.					
Phenacetin ... ..				„					
Phenazone ... ..				„					
Phenolphthalein ... ..				„					
Potassium Carbonate...		1 lb. bottles		„					
Potassium Bicarbonate Powder ... ..				„					
Potassium Chlorate ...	Powder ... ..			„					
Potassium Tartrate, Acid ... ..		28 lb. parcels		„					
Potassium Nitrate ...				„					
Potassium Permanganate ...				„					
Potassium Ferricyanide ...				„					
Potassium Metabisulphite...				„					
Potassium Sulphate ...	Powder ... ..			„					
Potassium Hydroxide...	Stick ... ..	1 lb. bottles		„					
Resorcin ... ..				„					
Salol ... ..				„					
*Senna Leaves ... ..				„					
*Scammony Resin Powder ... ..				„					
Silver Nitrate... ..	Crystals ... ..			„					
Silver Protelnate ...				„					
Sodium Bicarbonate ...		Casks		cwt.					
Sodium Barbitone ...				lb.					
Sodium Benzoate, ex Toluol ... ..				„					
Sodium Bromide ...				„					
Sodium Carbonate ...	Crystal, Commercial...	Casks		cwt.					
Sodium Biphosphate...				lb.					
Sodium Hydroxide ...	Stick ... ..	1 lb. bottles		„					
Sodium Phosphate ...		28 lb. parcels		„					
Sodium Potassium Tartrate ... ..				„					
Sodium Sulphite ...				cwt.					
Solution of Ferric Chloride ... ..	Strong... ..	W. qts.		lb.					

Columns 6 and 7 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

(a) Or such variations under these headings as the Hospital may desire to insert.  
(b) Or such other unit as the Hospital may desire to insert.

## Tender for Drugs (continued).

1	2	3	4	5	6	7
Description.	Quality or Sort.	Size.	Estimated Quantity required.	At per	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.
	(a)	(a)		(b)	s. d.	£ s. d.
Solution of Hammamelis				W. qt.		
*Squill ... ..				lb.		
Spirit of Nitrous Ether				W. qt.		
Starch ... ..	Powder ... ..	2 cwt. bags		cwt.		
Storax ... ..	Prepared ... ..			lb.		
Sugar, Milk ... ..	Powder ... ..	14 lb. parcels		"		
Sugar Powder... ..				"		
Theobromine ... ..				oz.		
*Virginian Prune Dark				lb.		
Wool Fat ... ..				"		
Wool Fat ... ..	Hydrous ... ..			"		
Zinc, Oxide ... ..		1 cwt. casks		cwt.		

## SPECIAL CONTRACTS.

					s. d.	£ s. d.
Acid Boracic (1 cwt. at a time) ... ..	Crystal ... ..			cwt.		
Barium Sulphate (2 cwt. at a time) ... ..	Purif., B.P.C., for X-ray diagnosis ...	28 lb. parcels		"		
*Bismuth Carbonate (28 lbs. at a time) ...				lb.		
CAPSULES—			as required			
Each containing—	Creosote M. 1 ... ..		500 at a time			
	" M. 2 ... ..		1,000 " "			
	In Oil, Keratin coated					
*Cresol (as required) ...		40 gallon casks		gallon		
CITRATES—						
Citric Acid Powder...				lb.		
Iron Ammonium Citrate (as and when required) ...				"		
Potassium Citrate (as and when required)				"		
Sodium Citrate (as and when required)	B.P.C. 1923 ... ..			"		
*Chloroform (1-lb. sample) ...		W. qts.		cwt.		
Ether Meth. (56 lbs. at a time) ... ..	*735 ... ..	"		"		
*Extract of Malt (in lots of 20 tins) ... ..	State amount of residue when dried at 100°C., and the length of time to digest twice its weight of arrow-root at 40°C. Guaranteed free from added Glucose ...	1 cwt. tins		ton		
Potassium Bromide (28 lbs. at a time) ...				cwt.		
Glycerin ... ..	Pure ... ..	5 cwt. drums		"		
Hydrogen Peroxide (5 carboys at a time)	20 vols. ... ..	10 gallon carboys		gallon		

Columns 6 and 7 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

(a) Or such variations under these headings as the Hospital may desire to insert.  
(b) Or such other unit as the Hospital may desire to insert.



## Tender for Drugs (continued).

1 Description.	2 Quality or Sort. (a)	3 Size. (a)	4 Estimated Quantity. required.	5 At per (b)	6 Rate or Price.					7 Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
					s.	d.	£	s.	d.			
*Liquid Paraffin (100 gallons at a time) ...	Send sample and state viscosity ... ..	Drums		gallon								
Sanitas (10 gallons at a time) ... ..												
Oil, Olive (40 gallons at a time) ... ..												
*Magnesia Calcined (7 lbs. at a time) ...	Sublime ... ..	Barrels										
*Phenol (3 cwt. at a time) ... ..	Light ... ..	7 lb. tins		lb.								
Sodium Thiosulphate...	Ice crystals, melting at 40° C. ... ..	1 cwt. casks		cwt.								
Sodium Hydroxide (1 cwt. at a time) ...												
Solution of Formalde- hyde (56 lbs. at a time) ... ..												
Solution of Ammonia (1 cwt. at a time) ...	Powder, Commercial, (98 %) ... ..	Carboys										
IODIDES—	Strong... ..	W. qts.										
Iodine (as and when required) ... ..	Re-sublimed ... ..			lb.								
Iodoform Powder (as and when required)												
Potassium Iodide (as and when required)												
*Sugar (2 cwt. at a time)	Crystal, White ...	W. qts.		cwt.								
Xylol (as required) ...	Purified ... ..			lb.								

Columns 6 and 7 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_

(a) Or such variations under these headings as the Hospital may desire to insert.  
(b) Or such other unit as the Hospital may desire to insert.

## Tender for Surgical and Antiseptic Dressings.

(N.B.—Notes in Roman type are part of the form; notes in Italics are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

## TENDER FOR SURGICAL AND ANTISEPTIC DRESSINGS.

Alternative qualities and prices may be tendered, and samples, with label attached to each, must be submitted with the Tender. Samples will not be paid for, and those submitted with a Tender not accepted will be returned on application being made to the Office at the Hospital on \_\_\_\_\_. Parties tendering may see at the Office at the Hospital on \_\_\_\_\_ specimens of the goods required by the Hospital as satisfactory. The quantities specified will be taken in one delivery.

1 Description.	2 Quality or Sort. (a)	3 Particulars.		5 Size. (a)	6 Estimated Quantity required.	7 At per (b)	8 Rate or Price.		9 Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
		(a)	(a)				s.	d.	£	s.	d.
Boric Lint ... ..		Area per lb.				lb.					
Job Lint ... ..				7-lb. parcels		"					
Lint ... ..				1-lb. parcels		"					
Absorbent Wool ...	(1 lb. sample)			"		"					
Common Grey Wool				"		"					
Wool and Gauze Tissue ... ..	Hospital			"		"					
Rolled Tow ... ..	Jute			1-lb. rolls		ewt.					
Gutta-Percha Tissue				6-7-lbs. per yd.		lb.					
Cellulose Wadding ...				1-lb. parcels		"					
		No. of strands per sq. inch, warp and weft	Weight per 120 yds.								
Cyanide Gauze ...		"		6 yds. by 3 ft. wide		120 yds.					
Iodoform Gauze ...	5 per cent. ...	"		"		"					
Bandage Cloth ...		"		"		"					
Grey Gauze ...		"	Weight per gross	"		"					
White Open Wove Bandages ...	5 in. by 6 yds. ...	"		in ½ gross		gross					
" " " "	2½ in. by 6 yds. ...	"		"		"					
Grey Open Wove Bandages ...	1½ in. by 3 yds. ...	"		in 1 doz.		"					
" " " "	2½ in. by 3 yds. ...	"		in ½ gross		"					
" " " "	5 in. by 6 yds. ...	"		"		"					
Crepe Bandages ...	3 in. by 3 yds. ...	"		in 1 doz.		"					
" " " "	4 in. by 3 yds. ...	"		"		"					
Rubber Adhesive Strapping ...	1½ in. by 5 yds. Reels			"		"					
" " " "	½ in. by 5 yds. Reels			"		"					
Zinc Oxide Strapping	2½ in. by 5 yds. ...										

Columns 8 and 9 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_

(a) Or such variations under these headings as the Hospital may desire.  
(b) Or such other unit as the Hospital may desire to insert.

*Tender for Surgical Sundries.*

(N.B.—Notes in Roman type are part of the form; notes in Italics are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

**TENDER FOR SURGICAL SUNDRIES.**

Alternative qualities and prices may be tendered, and samples, with label attached to each, must be submitted with the Tender. Samples will not be paid for, and those submitted with a Tender not accepted will be returned on application being made to the Office at the Hospital on \_\_\_\_\_. In the case of goods marked \*, parties tendering may see at the Office at the Hospital on \_\_\_\_\_ specimens regarded by the Hospital as satisfactory. The quantities specified will be taken in one delivery.

1 Description.	2 Quality or Sort (a).	3 Brand or Maker (a).	4 Size (a).	5 Estimated Quantity required.	6 At per (b)	7 Rate or Price.		8 Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
						s.	d.	£	s.	d.
Brushes ... ..	Camel Hair ... ..		Large		doz.					
" ... ..	" ... ..		Throat		"					
" ... ..	" ... ..		Medium		"					
" ... ..	" ... ..		Small		"					
" ... ..	" ... ..		Extra Small		"					
Cover Slips ... ..			$\frac{1}{2}$ in. square		oz.					
" ... ..			$2\frac{1}{2} \times \frac{1}{2}$ in.		"					
Cover Slides ... ..	Crown ... ..				doz.					
Esbach's Tubes ... ..					"					
Feeding Bottles ... ..	With teats and valves complete ... ..				"					
Funnels ... ..	Glass ... ..		6 oz.		"					
" ... ..	" ... ..		10 oz.		"					
" ... ..	" ... ..		20 oz.		"					
Glasses ... ..	Medicine ... ..				"					
" ... ..	Minim ... ..		120 minim		"					

Columns 7 and 8 must be properly filled in and the calculations correctly made, or the Tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

(a) Or such variations under these headings as the Hospital may desire to insert.  
(b) Or such other unit as the Hospital may desire to insert.

## Tender for Surgical Sundries (continued).

1 Description.	2 Quality or Sort (a).	3 Brand or Maker (a).	4 Size (a).	5 Estimated Quantity required.	6 At per (b).	7 Rate or Price.					8 Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
						s.	d.	£	s.	d.			
Glasses ... ..	Pint Measure ... ..				doz.								
" ... ..	½-pint Measure ... ..				"								
" ... ..	Specimen ... ..												
Jars ... ..	Sponge, with metal screw lids ... ..				doz.								
" ... ..	Vaseline ... ..		Large		"								
" ... ..	" ... ..		Small		"								
Litmus Books ... ..	Blue and Red ... ..				gross								
Pipettes, with teats ... ..	Curved ... ..				doz.								
" ... ..	Straight ... ..				"								
Spatulas ... ..	Glass ... ..				"								
Syringes... ..	Glass, thread washers to pistons ... ..		1 oz.		"								
" ... ..	Do. do.		2 oz.		"								
" ... ..	Do. do.		3 oz.		"								
" ... ..	Do. do.		4 oz.		"								
Teats for Feeding Bottles					gross								
Test Tubes ... ..			4 × ½ in.		"								
Thermometers ... ..	Atmospheric ... ..				doz.								
" ... ..	Bath ... ..				"								
" ... ..	Clinical ... ..				"								
" ... ..	Milk ... ..				"								
Ureometers ... ..					"								
Urinometers ... ..					"								
Urinometer Stands ... ..					"								

Columns 7 and 8 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_

(a) Or such variations under these headings as the Hospital may desire to insert.  
(b) Or such other unit as the Hospital may desire to insert.

*Tender for Brooms and Brushes.*

(N.B.—Notes in Roman type are part of the form ; notes in *Italics* are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

**TENDER FOR BROOMS AND BRUSHES.**

Alternative qualities and prices may be tendered, and samples, with label attached to each, must be submitted with the Tender. Samples will not be paid for, and those submitted with a Tender not accepted will be returned on application being made to the Office at the Hospital on \_\_\_\_\_. Parties tendering may see at the Office at the Hospital on \_\_\_\_\_ specimens of the goods required regarded by the Hospital as satisfactory. The quantities specified will be taken in one delivery.

1	2	3	4	5	6	7	8		
Description.	Quality or Sort. (a)	Brand or Maker. (a)	Size. (a)	Estimated Quantity required.	At per	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
						s. d.	£	s.	d.
Brooms ... ..	Besoms ... ..				doz.				
" ... ..	Carpet Buss ... ..				"				
" ... ..	" Hair, Best				"				
" ... ..	Scavenger ... ..				"				
" ... ..	Square Head Buss ...				"				
" ... ..	Wall ... ..				"				
Broom Handles ...					"				
Brushes ... ..	Blacklead, Dippers ...				"				
" ... ..	" Polishing				"				
" ... ..	Boot, Sets ... ..				set				
" ... ..	Bottle ... ..				doz.				
" ... ..	Carpet, Hard ... ..				"				
" ... ..	" Soft, Best Hair				"				
" ... ..	Clothes ... ..				"				
" ... ..	Crumb ... ..				"				
" ... ..	Dusting, White Hair...				"				
" ... ..	Feather ... ..				"				

Columns 7 and 8 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

(a) Or such variations under these headings as the Hospital may desire to insert.

## Tender for Brooms and Brushes (continued).

1	2	3	4	5	6	7	8
Description.	Quality or Sort. (a)	Brand or Maker. (a)	Size. (a)	Estimated Quantity required.	At per	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.
Brushes... ..	Feeder ... ..				doz.	s. d.	£ s. d.
" " " " " "	Flue ... ..				"		
" " " " " "	Hair ... ..				"		
" " " " " "	Hearth ... ..				"		
" " " " " "	Lavatory ... ..				"		
" " " " " "	Locker... ..				"		
" " " " " "	Mackintosh ... ..				"		
" " " " " "	Nail ... ..				gross		
" " " " " "	Paste ... ..				doz.		
" " " " " "	Saucepan ... ..				"		
" " " " " "	Scrubbing ... ..				"		
" " " " " "	Sink ... ..				"		
" " " " " "	Sweeps ... ..				"		

Columns 7 and 8 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_

(a) Or such variations under these headings as the Hospital may desire to insert.

*Tender for Cutlery and Hardware.*

(N.B.—Notes in Roman type are part of the form; notes in Italics are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

### TENDER FOR CUTLERY AND HARDWARE.

Alternative qualities and prices may be tendered, and samples, with label attached to each, must be submitted with the Tender. Samples will not be paid for, and those submitted with a Tender not accepted will be returned on application being made to the Office at the Hospital on \_\_\_\_\_. Parties tendering may see at the Office at the Hospital on \_\_\_\_\_ specimens of the goods required regarded by the Hospital as satisfactory. The quantities specified will be taken in one delivery.

1	2	3	4	5	6	7	8				
Description.	Quality or Sort. (a)	Brand or Maker. (a)	Size. (a)	Estimated Quantity required.	At per	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.				
							s.	d.	£	s.	d.
<b>CUTLERY.</b>											
Forks ... ..	Electro-plated ...		Table		doz.						
" ... ..	" " ... ..		Dessert		"						
" ... ..	White-handled... ..		Carving		"						
" ... ..	Staghorn-handled ...		"		"						
" ... ..	Steel horn-handled ...		"		"						
Knives ... ..	Xylonite handles, self- balance, non-inflam- mable ... ..		Table		"						
" ... ..	" " ... ..		Dessert		"						
" ... ..	White-handled ...		Carving		"						
" ... ..	Staghorn-handled ...		"		"						
" ... ..	Horn-handled... ..		Table		"						
Spoons ... ..	Electro-plated ...		"		"						
" ... ..	" ... ..		Dessert		"						
" ... ..	" ... ..		Tea		"						
" ... ..	" ... ..		Salt		"						
" ... ..	" ... ..		Mustard		"						
" ... ..	" ... ..		Egg		"						
All Cutlery to be stamped as directed.											
<b>HARDWARE.</b>											
Boric Pots ... ..					doz.						
Cans, Milk ... ..			12 quarts		each						
" " ... ..			10 "		"						
" Meat ... ..			8 gallon		"						

Columns 7 and 8 must be properly filled in and the calculations correctly made, or the Tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

(a) Or such variations under these headings as the Hospital may desire to insert.

## Tender for Cutlery and Hardware (continued).

1 Description.	2 Quality or Sort. (a)	3 Brand or Maker. (a)	4 Size. (a)	5 Estimated Quantity required.	6 At per	7 Rate or Price.			8 Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
						s.	d.		£	s.	d.
Cans, Toilet ... ..			large		doz.						
" " ... ..			small		"						
Colanders ... ..	Enamelled ... ..		9½ ins.		"						
Dustbins ... ..	Galvanised Iron ... ..				each						
Dustpans ... ..					doz.						
Fireirous ... ..	Brass ... ..				per set						
" " ... ..	Steel ... ..				"						
Funnels ... ..	Tin ... ..				doz.						
Ice Bowls ... ..					"						
Ice Picks ... ..					"						
Kettles ... ..	Iron ... ..		6 quarts		"						
" " ... ..	" " ... ..		4 "		"						
" " ... ..	Tin, oblong ... ..		2 "		"						
" " ... ..	" round ... ..		6 pints		"						
Kettle Lids ... ..	For Oblong Tin Kettles				"						
Knuelers ... ..					"						
Knife-boards ... ..					"						
Mops ... ..			large		"						
" " ... ..			small		"						
Mincing Machines ... ..					"						
Oil Cans... ..			½ gallon		"						
Pails, Scrubbing ... ..	Galvanised ... ..		12 inches		"						
Pans, Frying ... ..					"						
Pokers ... ..	Steel ... ..		30 inches		"						
Pokerettes ... ..					"						
Saucepans ... ..	Iron ... ..		9 quarts		"						
" " ... ..	" " ... ..		4 "		"						
" " ... ..	Enamelled, with lip ... ..		6 "		"						
" " ... ..	" " " " ... ..		4 "		"						
" " ... ..	" " " " ... ..		2 "		"						
" " ... ..	" " " " ... ..		6 pints		"						
" " ... ..	" " " " ... ..		3 "		"						
" " ... ..	" " " " ... ..		2 "		"						
" " ... ..	" " " " ... ..		1 pint		"						
Saucepan Lids ... ..	Iron ... ..		8 quarts		"						
Scissors ... ..					"						
Scuttles ... ..	Iron coal ... ..				"						
" " ... ..	Livings ... ..				"						
Shovels ... ..					"						
Steel Spatulas ... ..			6 inch		"						
" " ... ..			9 "		"						
Tongs, small ... ..					"						
Tins, Pudding ... ..					"						
" Strapping ... ..					"						
Urns, Coffee ... ..					each						
" Tea ... ..					"						

Columns 7 and 8 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_

(a) Or such variations under these headings as the Hospital may desire to insert.



*Tender for Linen, etc.*

(N.B.—Notes in Roman type are part of the form; notes in *Italics* are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

**TENDER FOR LINEN, etc.**

Alternative qualities and prices may be tendered, and samples, with label attached to each, must be submitted with the Tender. Samples will not be paid for, and those submitted with a Tender not accepted will be returned on application being made to the Office at the Hospital on \_\_\_\_\_. Parties tendering may see at the Office at the Hospital on \_\_\_\_\_ specimens of the goods required regarded by the Hospital as satisfactory. All colours must be guaranteed fast and to withstand washing. All Cotton goods should state clearly the Count and Weight of Yarn in the Warp and Count and Weight of Yarn in the Weft; and whether the Cotton is American or Egyptian. All Linen goods should state the Count per square inch. The quantities specified will be taken in one delivery.

1	2	3	4	5	6	7				
Description.	Quality or Sort.	Size.	Estimated Quantity required.	At per	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.				
	(a)	(a)		(b)		s.	d.	£	s.	d.
Aerofabric ... ..	(See Dimity.)									
*Apron Cloth ... ..	Sisters ... ..	51 ins.		yd.						
" " ... ..	Nurses ... ..	51 ins.		"						
" " ... ..	Wardmaids ... ..	45 ins.		"						
Bed Ticking ... ..		39 ins.		"						
Blankets...	All Wool ... ..	90 x 72 ins. weight 8 lbs. 6 ozs. to pair		pair						
" ...	" ... ..	98 x 75 ins. weight 10 lbs. to pair		"						
" ...	(Specify whether	" Cot ... ..		"						
" ...	Winney or	66 x 46 ins. weight 6½ lbs. to pair		"						
" ...	Yorkshire			"						
" ...	is required.)	" Cradle ... ..		"						
" ...	Cotton ... ..	90 x 68 ins.		"						
" ...	" Cradle ... ..			"						
Calico ... ..	Unbleached ... ..	42 ins.		yd.						
" ... ..	" ... ..	35 ins.		"						
" Lining ... ..	White ... ..	36 ins.		"						
" for Shrouds ... ..		36 ins.		"						

Columns 6 and 7 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

(a) Or such variations under these headings as the Hospital may desire to insert.

(b) Or such other unit as the Hospital may desire to insert.

\* Specify whether Cotton, Linen or Union is required and, when applicable, whether Plain or Twill.

## Tender for Linen, etc. (continued).

1	2	3	4	5	6	7
Description.	Quality or Sort.	Size.	Estimated Quantity required.	At per	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.
	(a)	(a)		(b)		
*Check Cotton ... ..	For Servants ... ..	30 ins.		yd.	s. d.	£ s. d.
" " " " " "	" Wardmaids ... ..	28 ins.		"		
" " " " " "	Blue ... ..	66 ins.		"		
*Cloths ... ..	Bedroom ... ..	28 x 37 ins.		doz.		
" " " " " "	Dish ... ..	27 x 36 ins.		"		
" " " " " "	Glass ... ..	23 x 30 ins.		"		
" " " " " "	Lavatory ... ..	19 x 31 ins.		"		
" " " " " "	Pudding ... ..	26 x 31 ins.		"		
" " " " " "	Damask Table, Nurses ...	72 x 108 ins.		each		
" " " " " "	" " Wardmaids ...	72 x 108 ins.		"		
" " " " " "	" " Nurses ...	72 x 160 ins.		"		
" " " " " "	" " Wardmaids ...	72 x 216 ins.		"		
" " " " " "	" " " " " "	72 x 90 ins.		"		
" " " " " "	" " " " " "	72 x 126 ins.		"		
" " " " " "	" " Kitchen ...	53 x 82 ins.		"		
" " " " " "	Tea ... ..	33 x 37 ins.		doz.		
" " " " " "	Tray ... ..			"		
Coventry Frilling ... ..		1½ ins.		doz. yds.		
Crash ... ..						
Damask Tabling ... ..		54 ins.		yd.		
Diaper ... ..	Nursery ... ..	26 ins.		"		
Dimity ... ..		36 ins.		"		
Dusters ... ..		25 x 25 ins.		doz.		
*Flannel... ..	For Bandages ... ..	24 ins.		yd.		
" " " " " "	Grey ... ..	31 ins.		"		
" " " " " "	Red ... ..	31 ins.		"		
" " " " " "	Welsh ... ..	31 ins.		"		
" " " " " "	House .. ..	31 ins.		"		
*Flannelette ... ..	Red ... ..	36 ins.		"		
" " " " " "	White ... ..	36 ins.		"		
Floor Rugs ... ..		84 x 65 ins.		each		
Galatea ... ..	Pink ... ..	29 ins.		yd.		
Handkerchiefs ... ..						
Infants' Gowns ... ..	To pattern ... ..			each		
" " Vests ... ..	" " " " " "			"		
Lace ... ..	Valenciennes ... ..	1½ ins.		doz. yds.		
" " " " " "	" " " " " "	1 in.		"		
Lawn ... ..	Victoria ... ..	42 ins.		yd.		
Linen (specify for what purpose)	All flax, Blue ... ..	36 ins.		"		
" " " " " "	Pillow ... ..	44 ins.		"		
Long Cloth ... ..		36 ins.		"		
Mattress Covers ... ..		35 x 75 ins.		each		
Merino ... ..	Blue ... ..	45 ins.		yd.		
" " " " " "	Brown ... ..	45 ins.		"		
1 Muslin ... ..	Butter ... ..	36 ins.		"		
" " " " " "	Check ... ..	28 ins.		"		
" " " " " "	Mull ... ..	36 ins.		"		
*Napkins, Table ... ..		25 x 25 ins.		doz.		
Operation Stockings ... ..	To pattern ... ..			each		
*Pillow Cases ... ..	Linen ... ..	22 x 31 ins.		doz.		
" " " " " "	Cotton... ..	22 x 31 ins.		"		
Quilts ... ..	White ... ..	79 x 105 ins.		each		
" " " " " "	" " " " " "	75 x 88 ins.		"		
" " " " " "	Red ... ..	78 x 95 ins.		"		
" " " " " "	" " " " " "	78 x 88 ins.		"		
" " " " " "	Cot ... ..	52 x 72 ins.		"		
Rubbers... ..		36 x 36 ins.		doz.		

Columns 6 and 7 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

(a) Or such variations under these headings as the Hospital may desire to insert.  
(b) Or such other unit as the Hospital may desire to insert.

\* Specify whether Cotton, Linen or Union is required and, where applicable, whether Plain or Twill.

## Tender for Linen, etc. (continued).

1		2		3		4		5		6		7		
Description.		Quality or Sort.		Size.		Estimated Quantity required.		At per		Rate or Price.		Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
		(a)		(a)				(b)						
*Sheets	(Specify, where applicable, Colour, Fine or Coarse, Bleached or Unbleached.)	Striped... ..		82 x 119 ins.				pair		s. d.		£	s.	d.
"		Draw ... ..		72 x 72 ins.				"						
"		Sisters ... ..		72 x 117 ins.				"						
"		Dressers ... ..		72 x 117 ins.				"						
"				80 x 108 ins.				"						
"				64 x 108 ins.				"						
Sheeting		Bolton... ..		54 ins.				yd.						
Shirting		Regatta ... ..		36 ins.				"						
"		" Striped ... ..		29 ins.				"						
Tollet Covers		White ... ..		29 x 44 ins.				each						
*Towels	(Specify Turkish or Huckaback, Plain or Hemstitched, Fine or Coarse.)	Hand, Hemmed ... ..		28 x 40 ins.				doz.						
"		Bath ... ..		20 x 72 ins.				"						
"		" ... ..		35 x 61 ins.				"						
"		Medicine ... ..		27 x 36 ins.				"						
"		Round... ..		19 x 108 ins.				"						
"		" ... ..		18 x 101 ins.				"						
"		Tea ... ..		27 x 36 ins.				"						
"		Typhoid ... ..		23 x 41 ins.				"						
"		Ward ... ..		20 x 36 ins.				"						
*Towelling (Huckaback)				36 ins.				yd.						
" (Terry)				32 ins.				"						
Turkish Squares														
Turkey Twill				36 ins.				yd.						
Wearwell Cloths		Adolph's ... ..						doz.						
Yosemite				27 ins.				yd.						
Zephyr		Blue ... ..		31 ins.				"						
"		Grey ... ..		29 ins.				"						
"		Pink ... ..		31 ins.				"						

Columns 6 and 7 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_

(a) Or such variations under these headings as the Hospital may desire to insert.

(b) Or such other unit as the Hospital may desire to insert.

\* Specify whether Cotton, Linen or Union is required and, where applicable, whether Plain or Twill.

## Tender for Earthenware, China and Glass.

(N.B.—Notes in Roman type are part of the form; notes in *Italics* are for the guidance of Hospitals in adopting the form.)

## TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods and Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

**TENDER FOR EARTHENWARE, CHINA AND GLASS.**

Alternative qualities and prices may be tendered, and samples of the ware, with label attached to each, must be submitted with the Tender. Samples will not be paid for, and those submitted with a Tender not accepted will be returned on application being made to the Office at the Hospital on \_\_\_\_\_ Parties tendering may see at the Office at the Hospital on \_\_\_\_\_ specimens of the goods required regarded by the Hospital as satisfactory. The quantities specified will be taken in one delivery.

1	2	3	4	5	6	7
Description.	Quality or Sort.	Size.	Estimated Quantity required.	At per	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.
	(a)	(a)		(b)	s. d.	£ s. d.
<b>EARTHENWARE—</b>						
Basins ... ..				doz.		
" " " " " "				"		
" " " " " "	Pudding ... ..			"		
" " " " " "	" " " " " "			"		
" " " " " "	Lotion ... ..			"		
Bed Pans ... ..		Large		"		
" " " " " "		Small		"		
" " " " " "	Slipper... ..	Large		"		
" " " " " "	" " " " " "	Small		"		
Bowls ... ..	Sugar ... ..			"		
" " " " " "	Salad ... ..			"		
" " " " " "	Sponge ... ..			"		
" " " " " "	Measure, Graduated... ..	1-20 ozs.		"		
Brush Holder ... ..	Toilet ... ..			"		
Chambers ... ..				"		
Coffee Pots ... ..				"		
Cups and Saucers ... ..	Breakfast ... ..			"		
" " " " " "	Tea ... ..			"		
Cups ... ..	Breakfast ... ..			"		
" " " " " "	Tea ... ..			"		
Dishes ... ..	Meat ... ..			"		
" " " " " "	" " " " " "			"		
" " " " " "	Well ... ..			"		
" " " " " "	Butter ... ..			"		
" " " " " "	Cheese ... ..			"		
" " and Covers ... ..	Vegetable (without division)			"		
" " " " " "	" " " " " "			"		
" " " " " "	Vegetable (with division) ...			"		
" " " " " "	" " " " " "			"		
" " " " " "	Dressing ... ..	Large		"		
" " " " " "	" " " " " "	Small		"		
Egg Cups ... ..				"		
Ewer ... ..	Toilet ... ..			"		

Columns 6 and 7 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

(a) Or such variations under these headings as the Hospital may desire to insert.  
(b) Or such other unit as the Hospital may desire to insert.

## Tender for Earthenware, China and Glass (continued).

1	2	3	4	5	6	7		
Description.	Quality or Sort.	Size.	Estimated Quantity required.	At per	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
	(a)	(a)		(b)		£	s.	d.
Feeders ... ..		Large		doz.				
" ... ..		Small		"				
" ... ..	Enteric ... ..	Large		"				
" ... ..	" ... ..	Small		"				
Hot Water Bottles ... ..		2 quarts		"				
Inhalers ... ..				"				
Jugs ... ..	Cream ... ..			"				
" ... ..	Hot Water ... ..	1 pint		"				
" ... ..	Measure ... ..			"				
" ... ..	Milk ... ..			"				
" ... ..		1 quart		"				
Jars ... ..				"				
" ... ..				"				
Mugs ... ..		1 pint		"				
" ... ..		$\frac{1}{2}$ pint		"				
" ... ..	Measure, Graduated ... ..	$\frac{1}{2}$ pint, 1-10 oz.		"				
Oil Cups ... ..		4 tablespoonfuls		"				
Pails ... ..	Toilet ... ..			"				
Plates... ..	Meat ... ..			"				
" ... ..	Pudding ... ..			"				
" ... ..	Cheese ... ..			"				
" ... ..	Tea ... ..			"				
" ... ..	Soup ... ..			"				
" ... ..	Breakfast ... ..			"				
" ... ..	Cake ... ..			"				
" ... ..	Bread ... ..			"				
Saucers ... ..	Breakfast ... ..			"				
" ... ..	Tea ... ..			"				
Sauce Boat with Stand ... ..				"				
Sauce Tureen with Stand ... ..				"				
Soup Tureen ... ..				"				
Soap Tray ... ..	Toilet ... ..			"				
Spit Cups ... ..				"				
Teapots ... ..		1 quart		"				
" ... ..		1 pint		"				
Toilet Service, to consist of—				set				
Urinals ... ..		Large		doz.				
" ... ..		Small		"				
CHINA—								
Basins ... ..	Slop ... ..			"				
Bowls ... ..	Sugar ... ..			"				
" ... ..	Salad ... ..			"				
Coffee Pots ... ..				"				
Cups and Saucers ... ..	Breakfast ... ..			"				
" ... ..	Tea ... ..			"				
" ... ..	Coffee ... ..			"				
Cups ... ..	Breakfast ... ..			"				
" ... ..	Tea ... ..			"				
" ... ..	Coffee ... ..			"				
Dishes ... ..	Meat ... ..			"				
" ... ..	" ... ..			"				
" ... ..	Well ... ..			"				
" ... ..	Butter ... ..			"				
" ... ..	Jam or Preserve ... ..			"				
" ... ..	Cheese ... ..			"				
" and Covers ... ..	Vegetable (without division)			"				
" ... ..	" ... ..			"				
" ... ..	Vegetable (with division) ...			"				
" ... ..	" ... ..			"				
Egg Cups ... ..				"				

Columns 6 and 7 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

(a) Or such variations under these headings as the Hospital may desire to insert.  
(b) Or such other unit as the Hospital may desire to insert.

## Tender for Earthenware, China and Glass (continued).

1 Description.	2 Quality or Sort. (a)	3 Size. (a)	4 Estimated Quantity required.	5 At per (b)	6 Rate or Price.		7 Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
					s.	d.	£	s.	d.
Jugs ... ..	Cream ... ..	1 pint		doz.					
" ... ..	Hot Water ... ..			"					
" ... ..	Measuro ... ..			"					
" ... ..	Milk ... ..	1 quart		"					
" ... ..				"					
" ... ..				"					
Jars ... ..	Jam or Preserve ... ..			"					
" ... ..	Pickle ... ..			"					
Plates... ..	Meat ... ..			"					
" ... ..	Pudding ... ..			"					
" ... ..	Cheese ... ..			"					
" ... ..	Tea ... ..			"					
" ... ..	Soup ... ..			"					
" ... ..	Breakfast ... ..			"					
" ... ..	Cake ... ..			"					
" ... ..	Bread ... ..			"					
Saucers ... ..	Breakfast ... ..			"					
" ... ..	Tea ... ..			"					
" ... ..	Coffee ... ..			"					
Sauceboat with Stand ...				"					
Sauce Tureen with Stand ...				"					
Soup Tureen ... ..				"					
Salt Cellars ... ..				"					
Teapots ... ..		1 quart		"					
" ... ..		1 pint		"					
<b>GLASS—</b>									
Bowls... ..	Sugar ... ..			"					
" ... ..	Salad ... ..			"					
" ... ..	Finger ... ..			"					
Celery Glass ... ..				"					
Custard Glasses ... ..				"					
Decanters ... ..				"					
" ... ..				"					
Dishes ... ..	Butter ... ..			"					
" ... ..	Jam or Preserve ... ..			"					
" ... ..	Oval ... ..	Large		"					
" ... ..	" ... ..	Small		"					
" ... ..	Round... ..	Large		"					
" ... ..	" ... ..	Small		"					
Glasses ... ..	Sherry ... ..			"					
" ... ..	Port ... ..			"					
" ... ..	Stimulant ... ..			"					
Jugs ... ..	Cream ... ..			"					
" ... ..	Milk ... ..			"					
" ... ..	Water ... ..			"					
Jars ... ..	Jam or Preserve ... ..			"					
" ... ..	Pickle ... ..			"					
Salt Cellars ... ..				"					
Saline Flasks... ..				"					
Tumblers ... ..		½ pint		"					
" ... ..		¼ "		"					
Water Bottle ... ..				"					
Winchester Quarts ... ..	White... ..			"					

Columns 6 and 7 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_

(a) Or such variations under these headings as the Hospital may desire to insert.  
(b) Or such other unit as the Hospital may desire to insert.

*Tender for Chandlery and Soap.*

(N.B.—Notes in Roman type are part of the form; notes in Italics are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

**TENDER FOR CHANDLERY AND SOAP.**

1 Description.	2 Quality or Sort. (a)	3 Brand. (a)	4 Size. (a)	5 Estimated Quantity required.	6 At per (b)	7 Rate or Price.					8 Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
						s.	d.	£	s.	d.			
Bath Bricks ...					doz.								
Black Lead ...			1 oz.		"								
Blue ...	Squares ...		"		lb.								
Boot Polish ...	Black ...				doz. tins.								
" ...	Brown ...				"								
Brunswick Black ...	Best ...				gallon								
Candles ...	Snuffless Dips ...		12 to lb.		doz. lb.								
" ...	Best Composite ...		8 to lb.		"								
" ...	Paraffin Wax ...		"		"								
Chalk, Writing ...	In Sticks ...				doz.								
Emery Cloth ...	Fine (Improved) ...				quire								
" ...	Best ...				"								
Emery Powder... ..					lb.								
Fly Papers ...					box								
Firewood ...	Bundles ...				100 bdls.								
Furniture Polish ...					doz.								
Hearthstone ...	Rough Pieces... ..				gross								
Insect Powder ...					doz. tins								
Knife Powder ...	(See Emery) ...												
Leathers, Wash ...	Medium ...		medium		each								
Mason's Dust ...					bushel								
Matches... ..	Safety ...				gr. boxes								
" ...	Large Safety ...				"								
" ...	Small ...				"								

Columns 7 and 8 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

- (a) Blank spaces under Columns 2, 3 and 4 are intended for the insertion of varieties in quality or sort, brand, or size respectively.  
 (b) Or such other unit as the Hospital may desire to insert.

## Tender for Chandlery and Soap (continued).

1	2	3	4	5	6	7	8
Description.	Quality or Sort. (a)	Brand. (a)	Size. (a)	Estimated Quantity required.	At per (b)	Rate or Price.	Value of Estimated Quantities at Prices Quoted, including alternative tenders.
						s. d.	£ s. d.
Metal Polish ... ..	See "Polishing Paste"						
Oil, Linseed ... ..	Pure ... ..				gallon		
" Mineral ... ..					"		
Paraffin ... ..					pint		
Plate Powder ... ..					doz. box.		
Potash ... ..	American ... ..				lb.		
Polishing Paste ... ..					doz. pots		
" " ... ..					doz. tins		
" Liquid ... ..					"		
Silver Sand ... ..					hushel		
Soap ... ..	Brown Windsor ... ..		6 tabs. to lb.		cwt.		
" ... ..	Carbolic ... ..				"		
" ... ..	Disinfecting ... ..				"		
" ... ..	Household Yellow ... ..		3-lb. bars		"		
" ... ..	Polishing ... ..				doz. tabs.		
" ... ..	Toilet ... ..				"		
" Powder ... ..			{ 1-lb. pkts. in 14-lb. boxes }		cwt.		
" Soft ... ..	Equal to B.B. ... ..		64-lb. firkins		firkins		
Soda ... ..	Crystals (98%) ... ..				ton		
Starch ... ..					lb.		
String ... ..	Fine ... ..		1-lb. balls		doz. lb.		
" ... ..	Medium ... ..		"		"		
" ... ..	Stout ... ..		"		doz. lb.		
Tapers (Gas) ... ..	22-inch ... ..		1-lb. packets		lb.		
Toilet Paper ... ..					dozen		
Turpentine ... ..					gallon		
Whitening ... ..					cwt.		

Columns 7 and 8 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_

(a) Blank spaces under Columns 2, 3 and 4 are intended for the insertion of varieties in quality or sort, brand, or size, respectively.  
(b) Or such other unit as the Hospital may desire to insert.



*Tender for Coal and Coke.*

(N.B.—Notes in Roman type are part of the form; notes in Italics are for the guidance of Hospitals in adopting the form.)

TO THE BOARD OF MANAGEMENT,

Date \_\_\_\_\_

I (We) hereby contract and agree, on the acceptance of this Tender, or any part thereof, by the said Hospital, to supply to it, in accordance with the foregoing Conditions of Contract, the Goods or Materials hereunder named, or any quantity of them, of the quality or sort and at the rate or price hereunder specified which I (we) have inserted.

Signature of Contractor \_\_\_\_\_

Address \_\_\_\_\_

Witness \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

**TENDER FOR COAL AND COKE.**

To be delivered by the Contractor into the Hospital's coal bunker free of charge to the Hospital, and at the Contractor's risk, at such times and in such quantities as may be required and in such manner as the Hospital may from time to time direct.

1 Description.	2 Estimated Quantity required.	3 At per ton.		4 Value of Estimated Quantities at Prices Quoted, including alternative tenders.		
		s.	d.	£	s.	d.
Steam Coal.						
.....						
.....						
.....						
.....						
House Coal.						
.....						
.....						
.....						
.....						
Coke, best dry gas, free from all moisture ... ..						

**NOTES.**

- The following particulars must be given in respect of coal offered in this Tender :—
  - The name of the Colliery and the Pit.
  - The Colliery description, name and seam.
  - Whether "screened," "double-screened," "washed," or "hand-picked," and the size.
- The name of the Gas Company must be given in respect of coke offered in this Tender.
- The Tenderer shall, on request, deliver a sample truck (*or load*) of any coal or coke mentioned in this Tender (which will be paid for at the quoted rates) and this, if approved, will become the standard as to screening, washing, calorific value and percentage of ash or clinker.
- Upon delivery of any coal or coke by the Contractor, it shall be placed upon the weighbridge and the Hospital shall be liable to pay only for such quantity as shall appear by the said weighbridge to have been delivered.
- Delivery of coal or coke to be made within seven days from date of order.

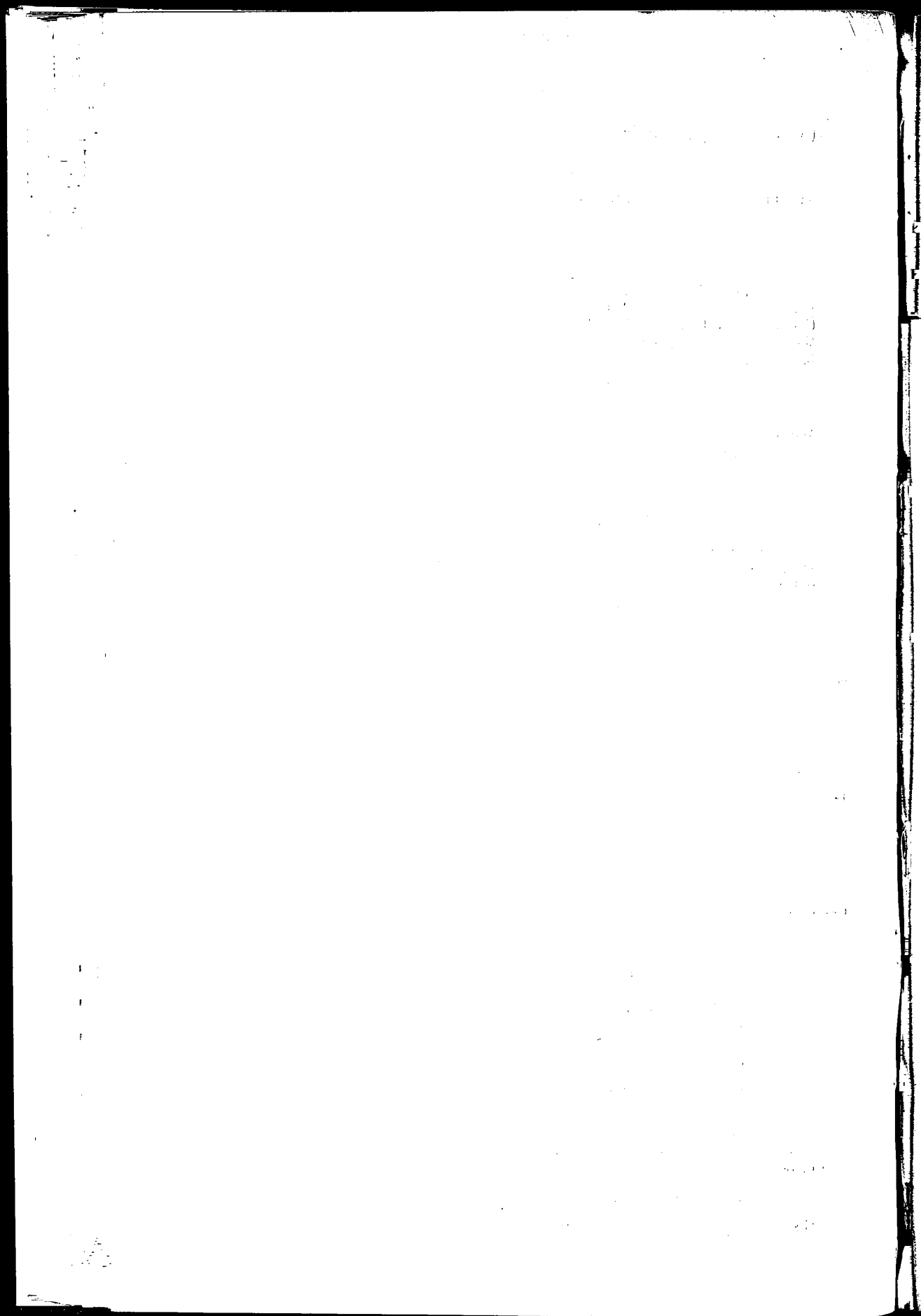
Columns 3 and 4 must be properly filled in and the calculations correctly made, or the tender will be liable to be rejected on the ground of informality. No alteration in the form of tender will be recognised.

Accepted on behalf of \_\_\_\_\_ Hospital,

this \_\_\_\_\_ day of \_\_\_\_\_, 19 .

Signature \_\_\_\_\_

Position at Hospital \_\_\_\_\_



## REVISED UNIFORM SYSTEM OF HOSPITAL ACCOUNTS.

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### THE INDEX OF CLASSIFICATION.

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#### INTRODUCTION.

- (1) The Revised Uniform System of Hospital Accounts is based on the original Uniform System, which was revised with the assistance of the late Mr. John G. Griffiths, F.C.A., and a Committee of Hospital Secretaries, and adopted by King Edward's Hospital Fund for London, the Metropolitan Hospital Sunday Fund, and the Hospital Saturday Fund, in 1906.
- (2) The 1926 edition of the Revised Uniform System of Hospital Accounts was prepared after consultation with the British Hospitals Association, the Incorporated Association of Hospital Officers, and the Hospitals on the books of the King's Fund.
- (3) The present Index of Classification includes the consequential alterations necessitated by the new edition of the Revised Uniform System, and contains the decisions of the Funds upon the recommendations of the Association of Hospital Officers and all suggestions received from the Hospitals to date.
- (4) The simplification of the Income and Expenditure Account has made a large number of the entries contained in the earlier editions unnecessary. Provisions, which required to be analysed under ten sub-heads, are now all grouped under one heading, and Domestic Renewals and Repairs are similarly grouped under one heading instead of being analysed into three separate groups. It has, therefore, been possible to reduce considerably the volume of the Index.

- (5) The items in the Index are classified in main heads and sub-heads on the assumption that they are not for the use of special departments the cost of which is separately ascertained in accordance with the Revised Uniform System (*e.g.*, Estate Department, Appeals Department, Laundry, Works Department, Manufacturing Departments). Where the article or service is for such a department the directions in this Index will, in consequence, require modification.
- (6) An annotated form of the Income and Expenditure Account, indicating the class of items to be entered under each main head and sub-head, is printed as an Appendix to the Index.
- (7) Suggestions for the improvement of the Index are invited and should be addressed to King Edward's Hospital Fund for London, 10 Old Jewry, London, E.C.2.

## INDEX OF CLASSIFICATION.

(Revision of 1926.)

NOTE.—The page and paragraph references are to the 4th Edition of the Revised Uniform System.

This Index deals only with items of Expenditure. For regulations dealing with items of Income, and all matters other than items of Expenditure, see the Revised Uniform System. (See also the Annotated Form of Account on pages 18 to 29 below.)

Any article purchased as an addition to, and not as a replacement of, existing hospital equipment, or for hospital extensions and improvements of a capital nature or for the equipping of new buildings, should not be included in the Income and Expenditure Account but be carried to the Balance Sheet under Land, Buildings and Equipment.

Where the article or service is for a Special Department, the cost of which is separately ascertained in accordance with the Revised Uniform System, the directions in this Index will, in consequence, require modification (See the Revised Uniform System, pars. 10, 30, 32 and 36 and pages 40 to 49).

The allocations contained herein refer to the normal use of the articles indicated. Where similar articles are used for special purposes for which the headings indicated are not appropriate, the classification should be varied accordingly.

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Accident Insurance ... ..	Miscellaneous ... ..	Insurance.
Advertisements (appeal for or acknowledgment of money or gifts) (see Appeals).	Miscellaneous ... ..	Advertisements.
Do. (of contracts) ... ..	Miscellaneous ... ..	Advertisements.
Do. (of meetings) ... ..	Administration ... ..	Advertisements.
Do. (of vacant posts) ... ..	Miscellaneous or Administration ... ..	Advertisements.
Air-beds, water-beds, pillows, and cushions	Domestic ... ..	Renewal...Furniture, etc.
Alcohol (absolute, rectified spirit, methylated spirit)	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Do. (Malt Liquors) ... ..	Provisions ... ..	—
Do. (Wines and Spirits for patients) ... ..	Surgery and Dispensary ... ..	Wines and Spirits.
Do. (Do. for cooking) ... ..	Provisions ... ..	—
Allowance in lieu of beer or meals ... ..	According to the remuneration of the employee.	—
Ambulance (renewal of) ... ..	Miscellaneous ... ..	Sundries (separately stated under the wording "Conveyance of patients").
Do. (hire of) ... ..	Miscellaneous ... ..	—
Do. (horse for and upkeep of same) ... ..	Miscellaneous ... ..	—
Do. (petrol and upkeep) ... ..	Miscellaneous ... ..	—
Do. (wages of driver) ... ..	Miscellaneous ... ..	—
Anæsthetics ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Analyst (Medical) ... ..	Salaries and Wages (Maintenance) ... ..	Medical.
Do. (Dispenser) ... ..	Surgery and Dispensary ... ..	Salaries and Wages of Dispensing Staff.
Do. (Fees for testing food, coal, etc.) ... ..	To be charged to the same heading as the purchase of the article tested.	—
Annual cleaning (painting, etc., for the preservation of the Hospital buildings)	Establishment ... ..	Renewals and Repairs.
Do. (other painting, etc.) ... ..	Domestic ... ..	Cleaning, etc.
Annual dinner (see Appeals).	—	—
Annuities (see Pensions).	—	—

N.B.—For exceptions and modifications to the above classifications, see notes at the head of this page.

## REVISED UNIFORM SYSTEM OF HOSPITAL ACCOUNTS.

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Antiseptics ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Antiseptic soap ... ..	Domestic ... ..	Cleaning, etc.
Appeals—		
FOR GENERAL PURPOSES ... ..	Finance ... ..	Appeals.
FOR SPECIAL PURPOSES—		
If by ordinary staff ( <i>see</i> R.U.S., par 36 (A))	Finance ... ..	Appeals.
If by separate organisation for capital purposes ( <i>see</i> R.U.S., par. 36 (B))		
Architect's fees (for repair or inspection of the Hospital buildings, etc.) ( <i>see</i> R.U.S., par. 31)	Establishment ... ..	Renewals and Repairs.
Do. (for new buildings, additions or improvements)	Balance Sheet ... ..	Land, Buildings and Equipment.
Artificial limbs ( <i>see also</i> Samaritan fund) ...	Surgery and Dispensary ... ..	Instruments, etc.
Asbestos, for gas fires ... ..	Domestic ... ..	Fuel and Lighting.
Do. for boilers ... ..	Establishment ... ..	Renewals and Repairs.
Aseptic clothing ... ..	Surgery and Dispensary ... ..	Sundries.
Aseptic furniture ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Auditors' fee ... ..	Administration ... ..	Auditors' Fee.
Awnings ... ..	Domestic ... ..	Renewal...Furniture, etc.
Bacteriological examination (fees for) ...	Surgery and Dispensary ... ..	Sundries.
Bags to carry bedding, etc., for disinfection	Domestic ... ..	Renewal...Furniture, etc.
Balances ( <i>see</i> Weighing machines).		
Bandages, and all kinds of material used for making	Surgery and Dispensary ... ..	Dressings, etc.
Bankers' charges (but not interest) ...	Administration ... ..	Sundries.
Barometers ... ..	Domestic ... ..	Renewal...Furniture, etc.
Basins (portable) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. (fixed) ... ..	Establishment ... ..	Renewals and Repairs.
Baskets ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. (laundry) ... ..	Domestic ... ..	Laundry.
Bath brick ... ..	Domestic ... ..	Cleaning, etc.
Bath chairs ... ..	Domestic ... ..	Renewal...Furniture, etc.
Bath fittings ... ..	Establishment ... ..	Renewals and Repairs.
Bath thermometers ... ..	Domestic ... ..	Renewal...Furniture, etc.
Baths (apparatus for electric, radiant heat, vapour or for skin treatment)	Surgery and Dispensary ... ..	Instruments, etc.
Do. (foot and other portable) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Batteries, electric (for bells, telephones, etc.)	Establishment ... ..	Renewals and Repairs.
Do. (for patients' treatment)	Surgery and Dispensary ... ..	Instruments, etc.
Bazaars, etc. ( <i>see</i> Entertainments).		
Bed tablets ... ..	Establishment ... ..	Renewals and Repairs.
Beds and pillows, air and water ... ..	Domestic ... ..	Renewal...Furniture, etc.
Beef peptonoids ... ..	Provisions ... ..	—
Beef tea (materials for or proprietary extract)	Provisions ... ..	—
Beer (allowance in lieu of) ... ..	Add to the remuneration of the employee.	—
Do. (for patients or staff) ... ..	Provisions ... ..	—
Beeswax ... ..	Domestic ... ..	Cleaning, etc.
Bells, electric and press ... ..	Establishment ... ..	Renewals and Repairs.
Do. hand or table ... ..	Domestic ... ..	Renewal...Furniture, etc.
Belts, abdominal, etc. ( <i>see also</i> Samaritan fund)	Surgery and Dispensary ... ..	Instruments, etc.
Benger's food ... ..	Provisions ... ..	—
Bibles (for patients' or chapel use) ...	Miscellaneous ... ..	Sundries.
Binding records ... ..	Miscellaneous or Administration ...	Printing, Stationery, etc.
Blacking ... ..	Domestic ... ..	Cleaning, etc.
Blacklead ... ..	Domestic ... ..	Cleaning, etc.
Blind cord ... ..	Domestic ... ..	Renewal...Furniture, etc.
Blinds, and repairs to ... ..	Domestic ... ..	Renewal...Furniture, etc.
Blisters ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Blotting pads ... ..	Miscellaneous or Administration ...	Printing, Stationery, etc.

N.B.—For exceptions and modifications to the above classifications, *see* notes at the head of page 3.

## THE INDEX OF CLASSIFICATION.

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ITEMS.	MAIN-HEADS.	SUB-HEADS.
Blue for laundry	Domestic	Laundry.
Board wages	According to the remuneration of the employee.	
Boards, notice, and repainting of	Establishment	Renewals and Repairs.
Boiler composition	Establishment	Renewals and Repairs.
Boiler insurance	Miscellaneous	Insurance.
Boilers (renewals of and repairs to)	Establishment	Renewals and Repairs.
Do. (portable and repairs to)	Domestic	Renewal...Furniture, etc.
Bookcases	Domestic	Renewal...Furniture, etc.
Books for records	Miscellaneous or Administration	Printing, Stationery, etc.
Books of reference	Miscellaneous or Administration	Printing, Stationery, etc.
Do. (for appeals) (see Appeals).		
Boots, rubber	Domestic	Uniforms.
Do. surgical (see also Samaritan fund)	Surgery and Dispensary	Instruments, etc.
Bottles, feeding	Domestic	Renewal...Furniture, etc.
Do. medicine and lotion	Surgery and Dispensary	Sundries.
Do. water	Domestic	Renewal...Furniture, etc.
Do. hot water (including india rubber and covers)	Domestic	Renewal...Furniture, etc.
Bovril	Provisions	—
Boxes, collecting (see Appeals).	Provisions	—
Brand's essence	Provisions	—
Broadcasting (see Wireless).		
Bronchitis kettles	Surgery and Dispensary	Instruments, etc.
Brooms and brushes	Domestic	Renewal...Furniture, etc.
Buckets	Domestic	Renewal...Furniture, etc.
Builders' charges for renewals and repairs of exceptional character and costliness (see R.U.S., par. 31).	Establishment	Renewals and Repairs.
Builders' materials (see R.U.S., par. 32)	Establishment	Renewals and Repairs.
Building fund (appeals for) (see Appeals).		
Buildings, reinstatement after fire (see R.U.S., par. 63)	Balance Sheet	Land, Buildings and Equipment
Burial expenses	Miscellaneous	Sundries.
Cabinets (cardboard, for filing)	Miscellaneous or Administration	Printing, Stationery, etc.
Do. (steel or wood, for filing)	Miscellaneous or Administration	Sundries.
Calico (for bedding, etc.)	Domestic	Renewal...Furniture, etc.
Do. (for linings)	Domestic	Uniforms.
Do. (for bandages)	Surgery and Dispensary	Dressings, etc.
Candles	Domestic	Fuel and Lighting.
Candlestick	Domestic	Renewal...Furniture, etc.
Canopies	Domestic	Renewal...Furniture, etc.
Cans (various)	Domestic	Renewal...Furniture, etc.
Do. (watering)	Miscellaneous	Garden.
Do. (for dispensary or theatre)	Surgery and Dispensary	Instruments, etc.
Carbons (Finsen lamps)	Surgery and Dispensary	Instruments, etc.
Do. (typewriter)	Miscellaneous or Administration	Printing, Stationery, etc.
Card indexes	Miscellaneous or Administration	Printing, Stationery, etc.
Cards and papers, prescription	Miscellaneous	Printing, Stationery, etc.
Cards, bed and diet	Miscellaneous	Printing, Stationery, etc.
Carpenters' tools and materials, e.g., wood, nails, screws, varnish, glue, etc. (see R.U.S., par. 32)	Establishment	Renewals and Repairs.
Carpet beating or vacuum cleaning	Domestic	Cleaning, etc.
Carpet beater	Domestic	Renewal...Furniture, etc.
Carpets, rugs, mats, linoleum, etc.	Domestic	Renewal...Furniture, etc.
Carriage (of goods and empties)	According to the charge for the goods carried.	
Carrying chairs	Domestic	Renewal...Furniture, etc.
Case books and case papers	Miscellaneous	Printing, Stationery, etc.
Catgut	Surgery and Dispensary	Dressings, etc.
Do. (manufacture of) (see R.U.S., par. 32 and page 48)	Surgery and Dispensary	Dressings, etc.

N.B.—For exceptions and modifications to the above classifications, see notes at the head of page 3.

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Chalk for blackboard use ... ..	Miscellaneous ... ..	Printing, Stationery, etc.
Chaplain ... ..	Salaries and Wages (Maintenance) ... ..	Other Officers and Employees.
Charts, body ... ..	Miscellaneous ... ..	Printing, Stationery, etc.
Do. temperature ... ..	Miscellaneous ... ..	Printing, Stationery, etc.
Chemicals for disinfecting ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Cheque book ... ..	Administration ... ..	Sundries.
Chimney sweeping ... ..	Domestic ... ..	Cleaning, etc.
Chinese silk ... ..	Surgery and Dispensary ... ..	Dressings, etc.
Chip boxes ... ..	Surgery and Dispensary ... ..	Sundries.
Christmas boxes ... ..	Domestic ... ..	Sundries.
Cider ... ..	Provisions ... ..	—
Cleaning materials, such as hearthstone, bath brick, whitening, emery powder, metal polish, etc., etc.	Domestic ... ..	Cleaning, etc.
Cleaning windows ... ..	Domestic ... ..	Cleaning, etc.
Clerk of works (see R. U. S., par 32) ... ..	Salaries and Wages (Maintenance) ... ..	Other Officers and Employees.
Do. (new buildings, additions or improvements) ... ..	Balance Sheet ... ..	Land, Buildings and Equipment
Clinical thermometers ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Clocks ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. (repair of) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. (winding) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Clogs (for laundry staff) ... ..	Domestic ... ..	Laundry.
Do. (for porters) ... ..	Domestic ... ..	Uniforms.
Clothes (for employees) ... ..	Domestic ... ..	Uniforms.
Do. (for patients) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Clothing, aseptic ... ..	Surgery and Dispensary ... ..	Sundries.
Coal, coke and patent fuels ... ..	Domestic ... ..	Fuel and Lighting.
Coal sacks ... ..	Domestic ... ..	Renewal...Furniture, etc.
Cod liver oil ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Collecting boxes (see Appeals).		
Collector's salary (see Appeals).		
Commission on money collected (see Appeals).		
Commission on money order ... ..	Administration ... ..	Sundries.
Commissionaires ... ..	Salaries and Wages (Maintenance) ... ..	Other Officers and Employees.
Compensation (for accident) ... ..	According to the remuneration of the employee.	
Do. (for theft) ... ..	Miscellaneous ... ..	Sundries.
Convalescent home (charges for nurses and other employees treated at) ... ..	Miscellaneous ... ..	Sundries.
Do. do. (charges for patients) ... ..	Extraordinary ... ..	Contributions to other Institu- tions.
Copying presses ... ..	Miscellaneous or Administration ... ..	Sundries.
Corks ... ..	Surgery and Dispensary ... ..	Sundries.
Cotton (for sewing bed linen, etc.) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. (uniforms) ... ..	Domestic ... ..	Uniforms.
Cotton waste ... ..	Establishment ... ..	Renewals and Repairs.
Do. (for laundry) ... ..	Domestic ... ..	Laundry.
Cradles (for protection of fractured limbs, etc.) ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Crutches (see also Samaritan fund) ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Curtains ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. (for beds) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Dampers, stamp ... ..	Miscellaneous or Administration ... ..	Printing, Stationery, etc.
Deed boxes ... ..	Miscellaneous or Administration ... ..	Sundries.
Dentures (see also Samaritan fund) ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Despatch boxes ... ..	Administration ... ..	Sundries.
Diabetic bread, biscuits, flour and rusks ... ..	Provisions ... ..	—
Diet cards or papers ... ..	Miscellaneous ... ..	Printing, Stationery, etc.
Do. do. (boards for) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Dinner, festival (see Appeals).		
Directories ... ..	Miscellaneous or Administration ... ..	Printing, Stationery, etc.
Do. (for appeals) (see Appeals).		

N.B.—For exceptions and modifications to the above classifications, see notes at the head of page 3.



# THE INDEX OF CLASSIFICATION.

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ITEMS.	MAIN-HEADS.	SUB-HEADS.
Dish papers	Domestic	Sundries.
Dishes of all materials (for domestic use)...	Domestic	Renewal...Furniture, etc.
Do. do. (for dispensary, theatre, etc.)	Surgery and Dispensary	Sundries.
Disinfectants	Surgery and Dispensary	Drugs, Chemicals, etc.
Disinfecting (by contract)	Domestic	Cleaning, etc.
Do. (chemicals, etc., for)	Surgery and Dispensary	Drugs, Chemicals, etc.
Disinfection of bedding, etc. (if sent away)	Domestic	Cleaning, etc.
Disinfectors (for bedding and linen, etc.)...	Establishment	Renewals and Repairs.
Dispensary equipment, machinery, etc.	Surgery and Dispensary	Instruments, etc.
Distemper	Domestic	Cleaning, etc.
Donation boxes, and repair of (see Appeals)		
Donkey, cart and harness (if for garden)...	Miscellaneous	Garden.
Do. do. (if for patients)...	Domestic	Sundries.
Door furniture	Establishment	Renewals and Repairs.
Douches	Surgery and Dispensary	Instruments, etc.
Drain inspection (chemicals or fees for)	Domestic	Cleaning, etc.
Dressings (all materials used for)	Surgery and Dispensary	Dressings, etc.
Dress material	Domestic	Uniforms.
Dry cleaning	Domestic	Laundry.
Dusters	Domestic	Renewal...Furniture, etc.
Easels	Domestic	Renewal...Furniture, etc.
Elastic stockings (see also Samaritan fund)	Surgery and Dispensary	Instruments, etc.
Electric apparatus (for patients' treatment)	Surgery and Dispensary	Instruments, etc.
Electric baths, sterilizers, cautery	Surgery and Dispensary	Instruments, etc.
Electric battery (bells, telephone, etc.)	Establishment	Renewals and Repairs.
Do. (for patients' treatment)	Surgery and Dispensary	Instruments, etc.
Electric current (for power, heat and light)	Domestic	Fuel and Lighting.
Do. (for patients' treatment)...	Surgery and Dispensary	Sundries.
Electric heaters	Domestic	Renewal...Furniture, etc.
Electric irons (for laundry)	Domestic	Laundry.
Electric lamps (i.e., glass bulbs)	Domestic	Fuel and Lighting.
Electric lift (see Lift)		
Electric light fittings	Establishment	Renewals and Repairs.
Electric motors	Establishment	Renewals and Repairs.
Do. (for surgical appliances)	Surgery and Dispensary	Instruments, etc.
Emery paper	Domestic	Cleaning, etc.
Enamel (for furniture)	Domestic	Renewal...Furniture, etc.
Enemas	Surgery and Dispensary	Instruments, etc.
Engineer, consulting (fees of)	Establishment	Renewals and Repairs.
Engineers' tools and materials, e.g., piping, cocks, elbows, gas burners, washers, cotton waste, oil, lard, tallow, asbestos packing, red and white lead, etc., etc. (see R. U. S., par. 32)	Establishment	Renewals and Repairs.
Engine room and boiler house sundries	Establishment	Renewals and Repairs.
Entertainments (for patients)	Miscellaneous	Sundries.
Do. (for hospital funds) (see R. U. S., pars. 17 and 36)	Deduction from receipts.	
Evergreens (for decorations)	Domestic	Sundries.
Do. do. carriage of	Domestic	Sundries.
Eye shades (see also Samaritan fund)	Surgery and Dispensary	Instruments, etc.
Fares (see Travelling expenses)		
Feeders	Domestic	Renewal...Furniture, etc.
Festivals, Bazaars, etc. (see Entertainments).		
Fever hospital (charges for nurses and other employees treated at)	Miscellaneous	Sundries.

N.B.—For exceptions and modifications to the above classifications, see notes at the head of page 3.

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Fidelity insurance ... ..	Miscellaneous ... ..	Insurance.
Files (bill) ... ..	Miscellaneous or Administration ... ..	Printing, Stationery, etc.
Filing cabinets ( <i>see</i> Cabinets).		
Filters (Berkefeld and carbons) ... ..	Establishment ... ..	Renewals and Repairs.
Do. (ordinary and carbons) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Fire bars ... ..	Establishment ... ..	Renewals and Repairs.
Fire-bricks ... ..	Establishment ... ..	Renewals and Repairs.
Fire extinguishing appliances (portable) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. do. do. (fixed) ... ..	Establishment ... ..	Renewals and Repairs.
Fire-grates ... ..	Establishment ... ..	Renewals and Repairs.
Fire inspection and drill (fees for) ... ..	Salaries and Wages (Maintenance) ... ..	Other Officers, and Employees.
Fire insurance ... ..	Miscellaneous ... ..	Insurance.
Flags ... ..	Establishment ... ..	Renewals and Repairs.
Flannel, fomentation ... ..	Surgery and Dispensary ... ..	Dressings, etc.
Do. bandages ... ..	Surgery and Dispensary ... ..	Dressings, etc.
Do. house ... ..	Domestic ... ..	Cleaning, etc.
Floor polish ... ..	Domestic ... ..	Cleaning, etc.
Floor polishing (contracted for) ... ..	Domestic ... ..	Cleaning, etc.
Flower pots (not for garden) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. (for garden) ... ..	Miscellaneous ... ..	Garden.
Flowers (for decorations) ... ..	Domestic ... ..	Sundries.
Fly papers and catchers ... ..	Domestic ... ..	Cleaning, etc.
Foods, prepared, such as Allenbury's, Benger's, Casumen, Frame Food, Mellin's, Nutroa, Plasmon, Protene, Sanatogen, Virol, Bovril, Brand's, Extract of Bone Marrow, Lemco, Valentine's, Glaxo, Horlick's, Sauer Milk	Provisions ... ..	—
Foundation stone laying ceremony ( <i>see</i> Appeals).		
Fuel economiser (for boilers) ... ..	Establishment ... ..	Renewals and Repairs.
Funeral expenses ... ..	Miscellaneous ... ..	Sundries.
Furniture (renewals and repairs of) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. aseptic (for wards, theatre, etc.) ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Do. chapel ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. office ... ..	Miscellaneous or Administration ... ..	Sundries.
Games (for patients) ... ..	Domestic ... ..	Sundries.
Gardener's tools and appliances ... ..	Miscellaneous ... ..	Garden.
Gas bags ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Do. ethyl chloride ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Do. fittings ... ..	Establishment ... ..	Renewals and Repairs.
Do. globes and chimneys ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. governors ... ..	Domestic ... ..	Fuel and Lighting.
Do. mantles, incandescent ... ..	Domestic ... ..	Fuel and Lighting.
Do. meters (rent of) ... ..	Domestic ... ..	Fuel and Lighting.
Do. N <sub>2</sub> O ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Do. oxygen ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Do. stoves ... ..	Establishment ... ..	Renewals and Repairs.
Gauze (for dressings) ... ..	Surgery and Dispensary ... ..	Dressings, etc.
Glass paper ... ..	Domestic ... ..	Cleaning, etc.
Glassware ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. (for dispensary) ... ..	Surgery and Dispensary ... ..	Sundries.
Glass, window ... ..	Establishment ... ..	Renewals and Repairs.
Gloves (for operations and post-mortems) ... ..	Surgery and Dispensary ... ..	Sundries.
Gluten bread and flour ... ..	Provisions ... ..	—
Grass ... ..	Miscellaneous ... ..	Garden.
Gratuities (on retirement) ( <i>see</i> Pensions).		
Do. (during employment) ... ..	According to the remuneration of the employee.	
Gravel ... ..	Miscellaneous ... ..	Garden.
Grounds (keeping in order) ... ..	Miscellaneous ... ..	Garden.
Guarantee premiums ( <i>see</i> Fidelity insurance).		
Gymnastic apparatus (for patients' use) ... ..	Surgery and Dispensary ... ..	Instruments, etc.

N.B.—For exceptions and modifications to the above classifications, *see* notes at the head of page 3.

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ITEMS.	MAIN-HEADS.	SUB-HEADS.
Haberdashery ... ..	Domestic ... ..	Renewal...Furniture, etc., or Uniforms.
Handkerchiefs (Japanese, paper, etc.) ...	Surgery and Dispensary ... ..	Dressings, etc.
Harmonium ... ..	Domestic ... ..	Renewal...Furniture, etc.
Heaters, electric ... ..	Domestic ... ..	Renewal...Furniture, etc.
Hominy ... ..	Provisions ... ..	—
Honorarium to medical staff on account of distance ... ..	Salaries and Wages (Maintenance) ...	Medical.
House flannel ... ..	Domestic ... ..	Cleaning, etc.
Housemaid's gloves ... ..	Domestic ... ..	Cleaning, etc.
Hymn books ... ..	Miscellaneous ... ..	Sundries.
Hypodermic syringes ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Ice (according to purpose) ... ..	Provisions or Surgery and Dispensary ...	Sundries.
Ice chests ... ..	Domestic ... ..	Renewal...Furniture, etc.
Incandescent mantles ... ..	Domestic ... ..	Fuel and Lighting.
Incorporation of Hospital ... ..	Extraordinary ... ..	Special Sub-head.
Incubator ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. (for laboratory) ... ..	Surgery and Dispensary ... ..	Instruments, etc.
India-rubber beds, pillows, etc. ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. boots and shoes ... ..	Domestic ... ..	Uniforms.
Do. gloves (for domestic use) ... ..	Domestic ... ..	Cleaning, etc.
Do. do. (for surgical use) ... ..	Surgery and Dispensary ... ..	Sundries.
Do. stamps (for office purposes) ... ..	Administration ... ..	Printing, Stationery, etc.
Do. do. (for steward's depart- ment, dispensary, matron, doctors, etc.) ... ..	Miscellaneous ... ..	Printing, Stationery, etc.
Do. tubing (for surgical purposes) ... ..	Surgery and Dispensary ... ..	Dressings, etc.
Inhalers ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Insect destroyers ... ..	Domestic ... ..	Cleaning, etc.
Insurance premium (fidelity guarantee) ...	Miscellaneous ... ..	Insurance.
Do. do. (third party) ... ..	Miscellaneous ... ..	Insurance.
Do. do. (workmen's compensa- tion) ... ..	Miscellaneous ... ..	Insurance.
Do. do. (fire and boiler) ... ..	Miscellaneous ... ..	Insurance.
Insurance stamps (National Health, Un- employment and Pension) (see R.U.S., par. 33) ... ..	According to the remuneration of the employee.	
Interest on loans in respect of General Fund or Building Fund ... ..	Finance ... ..	Interest.
Japanese handkerchiefs (for phthisical patients) ... ..	Surgery and Dispensary ... ..	Dressings, etc.
Jars for museum ... ..	Surgery and Dispensary ... ..	Sundries.
Key rings and labels ... ..	Miscellaneous or Administration ...	Printing, Stationery, etc.
Kitchen cloths ... ..	Domestic ... ..	Renewal...Furniture, etc.
Kitchen fittings ... ..	Establishment ... ..	Renewals and Repairs.
Kitchen utensils ... ..	Domestic ... ..	Renewal...Furniture, etc.
Laboratories, clinical (apparatus) ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Do. do. (chemicals and materials) ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Lactometers ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Ladders or steps ... ..	Domestic ... ..	Renewal...Furniture, etc.
Lamp globes and chimneys ... ..	Domestic ... ..	Renewal...Furniture, etc.
Lamp oil ... ..	Domestic ... ..	Fuel and Lighting.
Lamp wick ... ..	Domestic ... ..	Fuel and Lighting.

N.B.—For exceptions and modifications to the above classifications, see notes at the head of page 3.

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ITEMS.	MAIN-HEADS.	SUB-HEADS.
Lamps, electric (i.e., glass bulbs) ... ..	Domestic ... ..	Fuel and Lighting.
Do. hand (for examination purposes)...	Surgery and Dispensary ... ..	Instruments, etc.
Do. oil ... ..	Domestic ... ..	Renewal...Furniture, etc.
Lard ... ..	Provisions ... ..	—
Do. (for dispensary purposes) ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Laundry (see R.U.S., par. 30 and page 46)...	For statistical purposes all pairs, such as cuffs, socks, etc., should be counted as one piece.	—
Laundry baskets ... ..	Domestic ... ..	Laundry.
Do. machinery, fittings and appliances, repairs to ... ..	Domestic ... ..	Laundry.
Do. trolleys ... ..	Domestic ... ..	Laundry.
Law charges (general) (see R.U.S., par. 34)	Administration ... ..	Law Charges.
Do. do. (acquisition or sale of property)	Balance Sheet... ..	Land, Buildings and Equipment or Investments.
Do. do. (estate) (see R.U.S., page 42)	A charge in the Estate Account.	—
Laying-out or removal of bodies, fees for	Salaries and Wages (Maintenance)	According to the remuneration of the employee.
Leather, chamois ... ..	Domestic ... ..	Cleaning, etc.
Do. do. (for covering splints) ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Lecturers' fees (for lectures to nurses) (see R.U.S., pars. 11 and 21)	Salaries and Wages (Maintenance)	According to the remuneration of the official giving the lectures.
Leeches ... ..	Surgery and Dispensary ... ..	Sundries.
Letter box ... ..	Establishment ... ..	Renewals and Repairs.
Letter racks, trays and baskets ... ..	Miscellaneous or Administration ... ..	Sundries.
Library expenses ... ..	Miscellaneous ... ..	Sundries.
Lift (current for) ... ..	Domestic ... ..	Fuel and Lighting.
Do. (inspection of and repairs to) ... ..	Establishment ... ..	Renewals and Repairs.
Do. (hydraulic power) ... ..	Domestic ... ..	Fuel and Lighting.
Light treatment (apparatus) ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Do. do. (materials) ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Do. do. (electric current) ... ..	Surgery and Dispensary ... ..	Sundries.
Limbs, artificial (see Artificial limbs).	—	—
Linen baskets ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. do. (laundry) ... ..	Domestic ... ..	Laundry.
Linen presses ... ..	Domestic ... ..	Renewal...Furniture, etc.
Liniments, and soft soap for ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Linoleum ... ..	Domestic ... ..	Renewal...Furniture, etc.
Linseed ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Locks ... ..	Establishment ... ..	Renewals and Repairs.
Lubricating oils ... ..	Establishment ... ..	Renewals and Repairs.
Machinery, laundry (or repairs to) ... ..	Domestic ... ..	Laundry.
Mackintosh (for dressings) ... ..	Surgery and Dispensary ... ..	Dressings, etc.
Mackintosh sheeting ... ..	Domestic ... ..	Renewal...Furniture, etc.
Malt liquors ... ..	Provisions ... ..	—
Malt, extract of ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Mangle or repairs to ... ..	Domestic ... ..	Laundry.
Mantles, incandescent (for gas light)	Domestic ... ..	Fuel and Lighting.
Marking ink ... ..	Domestic ... ..	Sundries.
Masseur or Masseuse ... ..	Salaries and Wages (Maintenance)...	Nursing.
Matches ... ..	Domestic ... ..	Fuel and Lighting.
Material for nurses' dresses	Domestic ... ..	Uniforms.
Meals (allowance in lieu of) ... ..	Add to the remuneration of the employee.	—
Measures (for medicines, etc.) ... ..	Surgery and Dispensary ... ..	Sundries.
Meat extracts and essences ... ..	Provisions ... ..	—
Medical officer's fees... ..	Salaries and Wages (Maintenance)...	Medical.
Medicinal waters ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Meetings (advertisement of) ... ..	Administration ... ..	Advertisements.
Mellin's food ... ..	Provisions ... ..	—
Memorial brasses ... ..	Establishment ... ..	Renewals and Repairs.
Messages (administrative) ... ..	Administration ... ..	Printing, Stationery, etc.
Do. (patients' friends, doctors, etc.)...	Miscellaneous ... ..	Printing, Stationery, etc.

N.B.—For exceptions and modifications to the above classifications, see notes at the head of page 3.

# THE INDEX OF CLASSIFICATION.

11

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Meters, rent of electric ... ..	Add to charge for Electric Current.	
Do. do. gas ... ..	Domestic ... ..	Fuel and Lighting.
Do. do. water ... ..	Domestic ... ..	Water.
Do. do. do. (for power purposes)	Domestic ... ..	Fuel and Lighting.
Methylated spirit (for dispensary) ...	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Do. (for lamps) ... ..	Domestic ... ..	Fuel and Lighting.
Microscopes ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Midwife, fee of ... ..	Salaries and Wages (Maintenance)	Nursing.
Milk churns, pails and cans ... ..	Domestic ... ..	Renewal...Furniture, etc.
Milk, condensed, humanised and pep- tonised (see also Foods, prepared)	Provisions ... ..	—
Milk sterilizer ... ..	Establishment ... ..	Renewals and Repairs.
Mineral waters ... ..	Provisions ... ..	—
Mortuary trolley ... ..	Domestic ... ..	Renewal...Furniture, etc.
Muff warmers and cartridges ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Needles ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. (for surgical use) ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Newspapers (for nurses) ... ..	Miscellaneous ... ..	Sundries.
Do. (for office) ... ..	Administration ... ..	Sundries.
Do. (for patients) ... ..	Miscellaneous ... ..	Sundries.
Notice board, and repainting of ...	Establishment ... ..	Renewals and Repairs.
Nurses' uniforms, including every article of dress supplied for nurses by the Institution	Domestic ... ..	Uniforms.
Oil (for heat or light) ... ..	Domestic ... ..	Fuel and Lighting.
Do. (for lubrication of plant) ... ..	Establishment ... ..	Renewals and Repairs.
Do. (petrol and lubricating for ambulance)	Miscellaneous ... ..	Sundries (separately stated as "Conveyance of Patients").
Ointment tins and cardboard containers ...	Surgery and Dispensary ... ..	Sundries.
Opening ceremonies (new buildings, etc.) (see Appeals).		
Operating aprons, coats, gloves, shoes, etc.	Surgery and Dispensary ... ..	Sundries.
Do. tables ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Overalls ... ..	Domestic ... ..	Uniforms.
Overshoes ... ..	Domestic ... ..	Uniforms.
Oxygen gas ... ..	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Paint (for internal decoration) ... ..	Domestic ... ..	Cleaning, etc.
Do. (for preservation of buildings) ...	Establishment ... ..	Renewals and Repairs.
Paper fasteners ... ..	Miscellaneous or Administration ... ..	Printing, Stationery, etc.
Pension scheme, contributions in respect of an employee in service	According to the remuneration of the employee.	
Do. do. subscription to central organisation	Administration ... ..	Sundries.
Do. to retired employee ... ..	Salaries and Wages (Maintenance) or Administration ... ..	Pensions.
Pharmacopoeia ... ..	Miscellaneous ... ..	Printing, Stationery, etc.
Photographs (frames for) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. of patients ... ..	Surgery and Dispensary ... ..	Sundries.
Pianos ... ..	Domestic ... ..	Renewal...Furniture, etc.
Picture rails ... ..	Establishment ... ..	Renewals and Repairs.
Pillows, air and water ... ..	Domestic ... ..	Renewal...Furniture, etc.
Pins (ordinary and safety) (for domestic use)	Domestic ... ..	Sundries.
Do. (do. do.) (for patients' dressings)	Surgery and Dispensary ... ..	Dressings, etc.
Do. (drawing) ... ..	Miscellaneous or Administration ... ..	Printing, Stationery, etc.
Plants (for garden) ... ..	Miscellaneous ... ..	Garden.
Do. (for indoor decoration) ... ..	Domestic ... ..	Sundries.
Plasmon ... ..	Provisions ... ..	—
Plaster of paris ... ..	Surgery and Dispensary ... ..	Dressings, etc.

N.B.—For exceptions and modifications to the above classifications, see notes at the head of page 3.

## REVISED UNIFORM SYSTEM OF HOSPITAL ACCOUNTS.

ITEMS.	MAIN-HEADS.	SUB-HEADS.
Plate racks ... ..	Establishment ... ..	Renewals and Repairs.
Postage, not administrative or appeal, <i>e.g.</i> , for correspondence with tradesmen, nurses and servants, or respecting patients, etc.	Miscellaneous ... ..	Printing, Stationery, etc.
Do. (administrative) ... ..	Administration ... ..	Printing, Stationery, etc.
Do. (appeal) ( <i>see</i> Appeals).		
Post-mortem aprons, coats, gloves, etc....	Surgery and Dispensary ... ..	Sundries.
Potato steamer ... ..	Establishment ... ..	Renewals and Repairs.
Poundage on postal order ... ..	Administration ... ..	Sundries.
Premium on leasehold redemption policy	Balance Sheet... ..	According to the circumstances of each case.
Prepared foods ( <i>see</i> Foods, prepared).		
Prescription papers, etc. ... ..	Miscellaneous ... ..	Printing, Stationery, etc.
Press cuttings ( <i>see</i> Appeals).		
Printing and stationery for wards, for the Matron's, Steward's, Housekeeper's and Dispenser's departments, with the pens, ink, etc., used in those departments, <i>e.g.</i> , temperature charts, diet sheets, inventory books, stores account books, tradesmen's order books, etc., etc.	Miscellaneous ... ..	Printing, Stationery, etc.
Printing and stationery (administrative) ...	Administration ... ..	Printing, Stationery, etc.
Do. do. (appeals) ( <i>see</i> Appeals).		
Racks (book or paper) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. (plate) ... ..	Establishment ... ..	Renewals and Repairs.
Do. (sponge or toilet) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Radium (original purchase) ... ..	Balance Sheet... ..	Land, Buildings and Equip- ment.
Do. (insurance of) ... ..	Miscellaneous... ..	Insurance.
Do. (renewals, and of tubes and plaques)	Surgery and Dispensary ... ..	Drugs, Chemicals, etc.
Razors ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Refrigerating chamber ... ..	Establishment ... ..	Renewals and Repairs.
Refrigerators ... ..	Domestic ... ..	Renewal...Furniture, etc.
Registers of patients ... ..	Miscellaneous ... ..	Printing, Stationery, etc.
Registrar's reports ... ..	Miscellaneous ... ..	Printing, Stationery, etc.
Registry office fees ... ..	Miscellaneous or Administration ...	Advertisements.
Religious books (bibles, etc., for patients)..	Miscellaneous ... ..	Sundries.
Removal of patients ... ..	Miscellaneous ... ..	Sundries (separately stated as "Conveyance of Patients").
Rent of meters ( <i>see</i> Meters)		
Repairs (ordinary) ( <i>see</i> R.U.S., par. 31) ...	Establishment ... ..	Renewals and Repairs.
Do. (extraordinary) (do. do. ) ...	Establishment ... ..	Renewals and Repairs.
Do. (bedding, furniture, linen, etc.) ...	Domestic ... ..	Renewal...Furniture, etc.
Do. (laundry) ... ..	Domestic ... ..	Laundry.
Do. (surgical instruments) ... ..	Surgery and Dispensary ... ..	Instruments, etc.
Report, annual (postage of) ... ..	Administration ... ..	Printing, Stationery, etc.
Do. do. (extra copies for appeal purposes and postage of) ( <i>see</i> Appeals).		
Do. do. (printing of) ... ..	Administration ... ..	Printing, Stationery, etc.
Reports of meetings ... ..	Administration ... ..	Printing, Stationery, etc.
Do., registrar's (printing of) ... ..	Miscellaneous ... ..	Printing, Stationery, etc.
Ronuk ... ..	Domestic ... ..	Cleaning, etc.
Rooms (for meetings, hire of) ... ..	Administration ... ..	Sundries.
Do. ( do. for appeals) ( <i>see</i> Appeals).		
Sacking (for bedding) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Sacks (for coal) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Safes (for food) ... ..	Domestic ... ..	Renewal...Furniture, etc.
Do. (office) ... ..	Miscellaneous or Administration ...	Sundries.
Safety pins ... ..	Surgery and Dispensary ... ..	Dressings, etc.

N.B.—For exceptions and modifications to the above classifications, *see* notes at the head of page 3.

# THE INDEX OF CLASSIFICATION.

13

ITEMS.	MAIN-HEADS.	SUB-HEADS.
<b>Salaries and wages</b> (see R.U.S., pars. 9, 10, 11, 12, 32, 33, 86, 90, 95 and 100):—		
A. All salaries, fees and allowances paid to qualified medical staff including Physicians, Surgeons, Anæsthetists, Analysts, Bacteriologists, Pathologists, Radiologists, etc., other than a medical man occupied in an administrative position such as Secretary or Superintendent.	Salaries and Wages (Maintenance)	... Medical.
B. All salaries, fees and allowances paid to male and female qualified nurses and probationers including Matron, Sisters and Nurses employed in supervisory or housekeeping duties (other than those chargeable to a special department such as Laundry), Masseurs and Masseuses.	Salaries and Wages (Maintenance)	... Nursing.
C. All salaries, wages and allowances paid to any other employees (other than those chargeable to Administration, and such special departments as Appeals, Estate, Dispensary, Laundry, Works Department, Garden, etc.), including Chaplain, Steward, House-keeper, Almoners, Clerks, Laboratory Assistants (lay), Radiographers, Mechanics, Porters, Housemaids, Charwomen, etc., etc.	Salaries and Wages (Maintenance)	... Other Officers and Employees.
D. All salaries, wages and allowances paid to officers responsible for the following duties and to their clerical staff:	Administration	... Salaries.
(1) the arrangement of meetings of Council and Committees of the governing body, the recording of the Minutes and the carrying out of the instructions of the governing body;		
(2) the hospital correspondence on such subjects as immediately concern the governing body or any of the Committees and not chargeable to a special department such as Estate, Appeals, etc. (Routine correspondence in connection with household supplies, admission of patients, etc., if not conducted by the Secretary will not be regarded as coming under the above definition);		
(3) the care and custody of the funds of the hospital and accounting records in connection therewith;		
(4) and generally the representation of the governing body in the capacity of the Chief Executive Officer.		

NOTE.—The salaries and wages of employees in special departments the cost of which is separately ascertained in accordance with the R.U.S., such as Dispensary, Appeal, Works, Estate, Laundry, Garden, etc., will be charged direct to the department concerned. Where the salary or wage is in respect of duties falling under separate main-heads or sub-heads, it should be apportioned in accordance with the time employed in the different departments but no part of the salary of the Chief Executive Officer should be charged to Salaries and Wages (Maintenance).

N.B.—For exceptions and modifications to the above classifications, see notes at the head of page 3.

ITEMS.			MAIN-HEADS.			SUB-HEADS.		
Waters (aerated)	...	...	Provisions	...	...	—		
Do. (medicinal)	...	...	Surgery and Dispensary	...	...	Drugs, Chemicals, etc.		
Weighing machines (for household and wards)	...	...	Domestic	...	...	Renewal...Furniture, etc.		
Do. (letter)	...	...	Miscellaneous or Administration	...	...	Sundries.		
Do. (drugs)	...	...	Surgery and Dispensary	...	...	Instruments, etc.		
Wills (extracts from) (see Appeals).	...	...						
Winding clocks	...	...	Domestic	...	...	Renewal...Furniture, etc.		
Window blinds	...	...	Domestic	...	...	Renewal...Furniture, etc.		
Window cleaning	...	...	Domestic	...	...	Cleaning, etc.		
Wines and spirits (see Spirits and wines).	...	...						
Wireless (licence and upkeep)	...	...	Miscellaneous	...	...	Sundries.		
Wool, coloured (for sight testing)	...	...	Surgery and Dispensary	...	...	Instruments, etc.		
Works department (see R.U.S., par. 32 and page 44).	...	...						
X-Ray materials (films, plates, tubes, accumulators, etc.)	...	...	Surgery and Dispensary	...	...	Instruments, etc.		
Do. do. (chemicals)	...	...	Surgery and Dispensary	...	...	Drugs, Chemicals, etc.		
Do. (electric current)	...	...	Surgery and Dispensary	...	...	Sundries.		
Do. (operator's fee)	...	...	Salaries and Wages (Maintenance)	...	...	Other Officers and Employees.		
Yeast (for cooking)	...	...	Provisions	...	...	—		
Do. (for testing)	...	...	Surgery and Dispensary	...	...	Drugs, Chemicals, etc.		



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£3,270

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\* The surplus on the year's work does not cease to be a surplus because the amount saved on maintenance was spent on Building or Equipment. The cash was only available for a capital purpose because there was a surplus on maintenance. The position is similar to that of a man who has made a profit of £1,000 on his business and spent £1,000 in buying a house. Because he no longer has the £1,000 in cash does not alter the fact that he made a profit of £1,000.

**ANNOTATED**  
OF  
**INCOME AND**  
(Revision)

*NOTE.—The page and paragraph references*

*INCOME. (Pages 4 to 10 and 16.)*

**ORDINARY.**

**I. Voluntary Gifts.**

- |  |     |   |
|--|-----|---|
| 1. Subscriptions, Donations, etc.        | ... | <i>The lists of Subscribers, Donors, etc., must be cast and agreed with the figures shewn here and page references given. (Pars. 13 and 14.)</i>  |
| Annual Subscriptions (see page )         | ... | <i>(Par. 13.)</i>   |
| Donations (see page )                    | ... | <i>To include all unconditional Donations. (Pars. 6, 13, 14, 15, 16, 19, 24 and 52.)</i>  |
| Box Collections (see page )              | ... | <i>(Par. 13.)</i>   |
| <i>Entertainments :—</i>                 |     |   |
| Gross receipts                           | ..  | <i>Only Entertainments which are organised by the Hospital, or for the expenses of which the Hospital is liable, to be included here. Entertainments organised by sympathisers on their own responsibility should be entered under Donations. (Pars. 6, 17 and 36.)</i> |
| Less Expenses                            | ... |   |
| Gifts in kind                            | ... | <i>The value of articles in ordinary use presented to the Hospital or items of expenditure defrayed by sympathisers should be entered here. (Par. 18.)</i>  |
| Other Voluntary Gifts                    | ... | <i>Should not include items properly falling under any of the above sub-headings.</i>   |
| <i>(Large items should be detailed.)</i> |     |   |
| 2. Central Funds :—                      |     |   |
| King Edward's Hospital Fund              | ... | <i>Grants for Building and Equipment should be dealt with only on the Balance Sheet.</i>  |
| Hospital Sunday Fund                     | ... |   |
| Hospital Saturday Fund                   | ... |   |
| Other Central Funds...                   | ... |   |
| <i>(To be detailed.)</i>                 |     |   |

**FORM**

THE

**EXPENDITURE ACCOUNT.**

*of 1926.)*

*are to the 4th Edition of the Revised Uniform System.*

**EXPENDITURE** (Pages 4, 5, 10 to 15 and 17.)

**ORDINARY.**

(Pars. 18, 26, 27 and 29.)

**I. Provisions.**

*Includes all Prepared Foods such as Meat Extracts and Essences, Allenbury's Food, Humanised Milk, Diabetic Bread etc.; Game, Malt Liquors, Cider, Mineral Waters, etc., and Spirits and Wine for the Staff.*

**II. Surgery and Dispensary.**

(Pars. 10, 22 and 32.)

1. Drugs, Chemicals, Disinfectants, etc. *Includes Spirits of Wine for Mixing with Drugs, etc., and Wines and Spirits used as Solvents; Anæsthetics, Blisters, Liniments, Linseed, Medicinal Waters, Oxygen Gas, Radium (renewals of), Vaccine, Soap (Soft for enemas), and Materials (as distinct from Accessories) for Dispensaries, Laboratories, Light treatment, X-Ray, etc. (Par. 28.)*
2. Dressings, Bandages, etc. ... *Includes Sponges for Surgical Purposes, Catgut, Plaster of Paris, etc.*
3. Instruments and Appliances ... *Includes Accessories and Apparatus for Dispensaries, Laboratories, Medicinal Baths (electric, etc.), X-Ray, and generally for the purpose of Patients' treatment; Artificial Limbs, Aseptic Furniture, Chamois Leather (for covering splints, etc.) Clinical Thermometers, Crutches, Elastic Stockings, Eye Shades, Medical Batteries, Operating Tables, Shot, Spectacles, Surgical Boots, Cradles, Needles, Wool (for sight testing), etc.*
4. Wines and Spirits ... *Only Wines and Spirits prescribed for Patients.*
5. Salaries and Wages of Dispensing Staff *Includes Allowances in lieu of meals; the Hospital's contributions under the National Health, Unemployment, and Pensions Insurance Acts and under any Pension Scheme; Gratuities and Pensions. (Par. 33.)*
6. Sundries... *Includes expenditure not falling under sub-heads 1—5, e.g., on Bottles, Corks, Boxes, Labels, Leeches, Photographs of Patients, Electric Current used for treatment of Patients, Aseptic Clothing for workers in Operating Theatres and P.M. Room, Fees for Bacteriological examinations, etc.*  
(To be used as little as possible:-)

c 2

£3,270

£3,270

(10) This last account is the true Income and Expenditure Account of the Hospital, and the foregoing examples illustrate not only the difference between a Cash Account and an Income and Expenditure Account, but also

\* The surplus on the year's work does not cease to be a surplus because the amount saved on maintenance was spent on Building or Equipment. The cash was only available for a capital purpose because there was a surplus on maintenance. The position is similar to that of a man who has made a profit of £1,000 on his business and spent £1,000 in buying a house. Because he no longer has the £1,000 in cash does not alter the fact that he made a profit of £1,000.

*INCOME (continued).***II. Receipts on Account of Services** (Pars. 19, 20, 21 and 22.)**Rendered.****1. Contributions on Account of Services to Patients:—****(a) From Patients and their Societies** (Par. 19.)

Patients ... .. *Includes Receipts from Patients or from Friends or Charitable Agencies on their behalf.*

**Hospital Contributory Associations**

Approved Societies ... ..

Other Sources ... ..

**(b) From Public Authorities** ... ..*(To be detailed)*

*Only grants for Hospital treatment to be entered here with an indication of the purpose of the grant (i.e. Tuberculosis, etc.). (Pars. 19 and 20.) Where a grant or a portion thereof is received for educational purposes, it should not be entered under this heading, but should be dealt with in accordance with Par. 21.*

**2. Fees** ... ..

*The fees received by a Maternity Hospital from Midwifery pupils should not be entered here but should be included in the Training School Account in accordance with Par. 11.*

Nurses and Probationers' Fees ... ..

Other Fees ... ..

**3. Other Receipts** ... .. (Pars. 22 and 27.)*(To be detailed.)***III. Invested Property, etc.** ... ..*(Pars. 5 and 23.)*

Interest, Dividends, etc. ... ..

*Includes Income Tax recoverable, Interest on Deposit or Current Account.*

Rents ... ..

*Includes all rents due to the Hospital during the year, less Estate Expenses. (See pages 42 and 43.)*

*N.B.—Donations specifically given for Building, Endowment, or other Special Capital purpose, must be carried direct to the Balance Sheet.*

*Donations in the form of securities must be included in the Income and Expenditure Account, unless given specifically for Building, Endowment, or other Special Capital purpose.*

**TOTAL OF THE ORDINARY INCOME**

*Every item of Ordinary Income must be included under one of the above three main headings.*

**EXPENDITURE** (*continued*).

**III. Domestic.**

(Pars. 10, 22 and 32.)

1. Renewal and Repair of Furniture, Bedding, Crockery, etc. *Includes all Floor Coverings, Linen, Cutlery, Glassware, Hardware, Turnery and Domestic Utensils generally, (apart from Laundry); Air and Water Beds, Cushions and Pillows, Awnings, Basins (portable, but not fixed which are Establishment), Bath Chairs, Blinds, Blackboards and Easels, Clothes (for Patients), Feeding Bottles, Fire Extinguishing Apparatus (portable, but not fixed), Gas and Lamp Chimneys and Globes, Gramophones, Haberdashery (if not for Uniforms), Piano-tuning, Sewing Machines, Shrouds, Stretchers, Thermometers (but not clinical, which are Surgery and Dispensary—Instruments, etc.), Trolleys and Weighing Machines.*
2. Laundry ... .. *Includes the total expenditure on Laundry, whether sent out or done on the premises. (Par. 30, and pages 46 and 47.)*
3. Cleaning and Chandlery ... .. *Includes all Internal Decoration and Paint, Distemper, etc. for same, Carpet Beating, Chimney Sweeping, Disinfection of Bedding, Wards, etc., Floor Polishing, Window Cleaning, Drain Inspection, Fly-papers, Insect Destroyers, etc.*
4. Water ... .. *Water for Domestic purposes, including Rent of Meter but not including Water used for power or heating purposes which is Fuel and Lighting.*
5. Fuel and Lighting ... .. *Includes Coal, Coke, Wood, Gas, Rent of Gas Meter, Gas Mantles, Electric Current (portion not chargeable to Surgery and Dispensary), Rent of Electricity Meters, Electric Bulbs, Matches, Tapers, Lamp Oil, Candles, etc., and all expenditure (including water used) on power or heating purposes.*
6. Uniforms ... .. *Includes all Clothing or Materials for Clothing supplied to Nurses, Porters, Servants or other Officers (except Aseptic Clothing for Workers in Operating Theatres or P.M. Room, which is Surgery and Dispensary—Sundries).*
7. Sundries... .. *Includes expenditure not falling under sub-heads 1—6, e.g., on Marking Ink, Christmas Boxes, Dish Papers, Evergreens and Flowers for Decoration. Games.*  
(To be used as little as possible.)

**IV. Salaries and Wages (Maintenance).** (Pars. 12, 33 and 86.)

*Sub-heads 1, 2 and 3 include Gratuities to an employee in service, and the Hospital's Contributions under the National Health, Unemployment, and Pension Insurance Acts, and under any Pension Scheme in respect of employees whose remuneration is chargeable to this heading.*

1. Medical ... .. *Includes all Salaries, Fees and Allowances paid to qualified medical staff including Physicians, Surgeons, Anaesthetists, Analysts, Bacteriologists, Pathologists, Radiologists, etc., other than a medical man occupied in an administrative position such as Secretary or Superintendent.*
2. Nursing ... .. *Includes all Salaries, Fees and Allowances paid to male and female qualified nurses and probationers, including Matron, Sisters and Nurses employed in supervisory or housekeeping duties (other than those chargeable to a special department such as Laundry), Masseurs and Masseuses.*

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*INCOME (continued).***EXTRAORDINARY.**

**I. Legacies** ... .. *Includes Discretionary Bequests. (Pars. 14, 24, 52 and 53.)*

**II. Other Extraordinary Income** ... .. *Surplus on Midwifery Training School attached to Maternity Hospitals. (Pars. 11 and 21.)*

*Surplus on Education of Patients. (Par. 21.)*

*N.B.—Amongst items which must not be included in the Income and Expenditure Account, but must be dealt with on the Balance Sheet, are the following:—*

*(a) Donations specifically given for Building, Endowment, or other Special Capital purpose. (Pars. 44, 45, 46 and 47.)*

*(b) Proceeds of Sale of Securities. (Pars. 8 and 60.)*

*(c) Profit on Sale of Securities. (Pars. 8 and 60.)*

*(d) Loans incurred. (Pars. 8 and 42.)*

*(e) Fire claims for loss of Buildings and Equipment. (Par. 63.)*

*(f) Balance brought forward from the previous year. (Pars. 4 and 48.)*

**TOTAL OF THE EXTRAORDINARY INCOME**

**TOTAL INCOME**

*If the Total Expenditure for the year exceeds the Total Income, the Deficit will be shewn here as a Balance and carried to the General Fund on the Balance Sheet. (Pars. 38 and 48.)*

*EXPENDITURE (continued).*

**IV. Salaries and Wages (Maintenance).** (Pars. 12, 33 and 86) (continued).

3. Other Officers and Employees ... *Includes all Salaries, Wages and Allowances paid to any other employees (other than those chargeable to Administration, and such special departments as Appeals, Estate, Dispensary, Laundry, Works Department, Garden, etc.), including Chaplain, Steward, Housekeeper, Almoners, Clerks, Laboratory Assistants (lay), Radiographers, Mechanics, Porters, Housemaids, Charwomen, etc.*
4. Pensions... .. *Only Pensions or Gratuities in respect of retired employees to be included here.*

**V. Miscellaneous.**

(Pars. 10 and 32.)

1. Printing, Stationery, Postages, Telephones, etc. *Includes Books, Binders, Cardboard Filing Cabinets, Files, India-rubber Stamps, Ink-pads, Key-rings, String, Time-tables, Typewriting, Forms and other Stationery, etc., for ward and domestic purposes. Includes Matron's and Steward's Postages, Telegrams and Telephone Fees, and Rents.*
2. Advertisements... .. *Includes Advertisements of Contracts, Vacant Posts (except Administrative), etc., but not Appeal (which are Finance—Appeals) or Administrative (which are Administration—Advertisements).*
3. Insurance of Buildings, Equipment, Stores, etc. *Includes Fire, Boilers, Lifts, etc., Fidelity Guarantees, Insurance against Third Party Risks, Employers' Liability (but not National Health, Unemployment or Pensions, expenditure on which is charged to the same sub-heading as the remuneration of the employee concerned).*
4. Garden ... .. *Includes Wages of Gardeners, or apportionment if a Gardener is also employed in another capacity.*
5. Sundries... .. *Includes all Office Equipment for ward or domestic purposes (e.g. Matron's and Steward's offices), Bibles and Hymn Books (for Patients or Chapel use), Funeral Expenses, Compensation for Theft, Convalescent Home or Fever Hospital charges for Nurses and other employees, Entertainments for Patients, Library Expenses, Travelling Expenses of Staff (except Medical which is Salaries and Wages—Medical, and Secretarial etc., chargeable to Administration, which is Administration—Sundries), Wireless Expenses, and (separately stated under the wording "Conveyance of Patients") the upkeep, renewal and running expenses of Ambulances including the Drivers' Wages, and the Travelling Expenses of Patients.*

£3,270

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*INCOME (see pages 18, 20 and 22 above).*



EXPENDITURE (continued).

VI. Administration.

(Pars. 10, 12, 32, 33 and 86.)

- |   |  |
|---|--|
| 1. Salaries ... ..                                      | Includes all Salaries, Wages and Allowances paid to officers responsible for the following duties and to their clerical staff :  |
|   | (1) the arrangement of meetings of Council and Committees of the governing body, the recording of the Minutes and the carrying out of the instructions of the governing body ;   |
|   | (2) the hospital correspondence on such subjects as immediately concern the governing body or any of the Committees and not chargeable to a special department such as Estate, Appeals, etc. (Routine correspondence in connection with household supplies, admission of Patients, etc., if not conducted by the Secretary, will not be regarded as coming under the above definition) ;   |
|   | (3) The care and custody of the funds of the hospital, and accounting records in connection therewith ;  |
|   | (4) and generally the representation of the governing body in the capacity of the Chief Executive Officer.   |
|   | It includes also the Hospital's Contributions under the National Health, Unemployment and Pensions Insurance Acts and under any Pension Scheme in respect of the foregoing employees and Gratuities paid to them while in service.   |
|   | Note :—The Salaries and Wages of employees in special departments such as Appeal, Works, Estate, Laundry, Garden, etc., will be charged direct to the department concerned. Where the salary or wage is in respect of duties falling under separate main heads or sub-heads, it should be apportioned in accordance with the time employed in the different departments, but no part of the salary of the Chief Executive Officer should be charged to Salaries and Wages (Maintenance). |
| 2. Pensions... ..                                       | Only Pensions or Gratuities in respect of retired employees to be included here.   |
| 3. Printing, Stationery, Postages, Telephones, etc.     | Includes all expenditure under these heads not chargeable to Appeals or to Miscellaneous.<br>Includes also the printing and distribution of the Annual Report.   |
| 4. Advertisements ... ..                                | Includes Meetings (not Appeal), Vacant Posts (Administrative) and all other advertisements except those chargeable to Appeal or to Miscellaneous.  |
| 5. Law Charges ... ..                                   | Includes all Law Charges not connected with the Purchase or Sale of Property, or not chargeable to such a special department as Estate.  |
| 6. Auditors' Fee ... ..                                 | Includes all Audit expenses not chargeable to such a special department as Estate.   |
| 7. Sundries... ..<br>(To be used as little as possible) | Includes all Office Equipment for the Secretarial and Accounting etc., departments, Bankers' Charges, Cheque Books, Commission on Money and Postal Orders, Newspapers for Office use, Subscriptions to Central Associations and similar bodies, Seals for Official Documents, Travelling Expenses of the Staff whose remuneration is chargeable to Administration, Hire of Rooms for Meetings.   |

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## REVISED UNIFORM SYSTEM OF HOSPITAL ACCOUNTS.

*INCOME (see pages 18, 20 and 22 above).*

EXPENDITURE (continued).

VII. Establishment.

Renewals and Repairs to Buildings and Plant

(Pars. 4, 31 and 32.)

*Includes Cleaning and Painting for the preservation of the Hospital Buildings, Tools, Materials, Repairs and Replacements of Machinery and Fixtures, Stoves, Boilers and Boiler Room Sundries, Gas and Electric Fittings, Water Pipes, Bells, Telephones, Door Locks and Handles, etc., Architect's and Consulting Engineer's Fees for inspection or repair of the Hospital Buildings and Machinery, Electric Batteries for Bells, Telephones, etc. (but not for Patients' Treatment which are Surgery and Dispensary—Instruments, etc.), Bed Tablets and Memorial Brasses, Notice Boards, Lubricants for Machinery and Plant.*

VIII. Finance.

1. Interest ... ..

(Par. 5.)

*All Interest paid for Loans to the General Fund and Building Fund. (Par. 35.)*

2. Appeals ... ..

*Includes Salaries, Advertisements, Postages, and all Expenses of Appeals for either General or Capital purposes carried out by the ordinary Staff, and of Appeals for General or Capital purposes carried out by a separate Staff normally engaged on Appeal work generally. The only Appeal Expenses that may be deducted from the receipts and therefore excluded from this heading are those of Entertainments and those of a Special Staff organised solely for the purpose of raising funds for a specific scheme of Extension, Building or Equipment in accordance with Par. 36.*

3. Rent ... ..

*Rent must be confined to bare rent of Premises; Payments for Hire of Furniture, Heating, Lighting, Water, Cleaning, Attendance, etc., which may be merged with the Rent of Premises, must be separated and included under the appropriate sub-head.*

4. Rates and Taxes ... ..

*Not to include recoverable taxes.*

TOTAL OF THE ORDINARY EXPENDITURE

*This is the figure upon which the Total costs per In-patient, per Occupied Bed, per Out-patient, and per Out-patient attendance in the Statistical Tables are to be based.*

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*INCOME (see pages 18, 20 and 22 above).*

*EXPENDITURE (continued).*

**EXTRAORDINARY EXPENDITURE.**

**I. Contributions to Other Institutions** *Includes Deficit on Convalescent Homes, Branches, etc., (to be detailed) (but not Subscriptions to Central Associations and similar bodies, which are Administration—Sundries). (Pars. 37 and 64.)*

*Includes also Deficit on Education of Patients (Par. 21) and Deficit on Midwifery Training Schools attached to Maternity Hospitals (Pars. 11 and 21).*

*N.B.—Amongst items which must not be included in the Income and Expenditure Account, but must be dealt with on the Balance Sheet, are the following:—*

- (a) Additions or Improvements to Buildings or Equipment, or other Capital Expenditure, or the allocation of income moneys thereto. (Pars. 32, 61 and 62.)*
- (b) Depreciation of Buildings or Equipment, or provision therefor. (Par. 62.)*
- (c) Repayment of Loans. (Pars. 8 and 42.)*
- (d) Purchase of securities (including the retention of securities received from donors or executors). (Pars. 8, 14 and 58.)*
- (e) Depreciation or loss on sale of securities. (Pars. 8, 59 and 60.)*
- (f) Reinstatement of Buildings or Equipment destroyed by fire. (Par. 63.)*
- (g) Balance brought forward from the previous year. (Pars. 4 and 48.)*

TOTAL OF THE EXTRAORDINARY EXPENDITURE

TOTAL EXPENDITURE

*If the Total Income for the year exceeds the Total Expenditure, the Surplus will be shewn here as a Balance and carried to the General Fund on the Balance Sheet. (Pars. 38 and 48.)*

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## ACCOUNTS FOR SMALL HOSPITALS

BASED ON THE

REVISED UNIFORM SYSTEM

OF

HOSPITAL ACCOUNTS

THIS PUBLICATION HAS BEEN APPROVED AND IS RECOMMENDED BY

THE BRITISH HOSPITALS ASSOCIATION,

THE HOSPITAL SATURDAY FUND,

THE HOSPITAL SAVING ASSOCIATION,

THE INCORPORATED ASSOCIATION OF HOSPITAL OFFICERS,

THE JOINT COUNCIL OF THE ORDER OF ST. JOHN

AND THE BRITISH RED CROSS SOCIETY,

THE METROPOLITAN HOSPITAL SUNDAY FUND.

PREPARED AND ISSUED BY

KING EDWARD'S HOSPITAL FUND FOR LONDON

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### Publications of the Revised Uniform System of Hospital Accounts.

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Revised Uniform System : Edition 1926 ... ..	Price 5s. net ; 5s. 4d. post free.
Index of Classification of Items of Expenditure : 1926 ... ..	„ 1s. „ 1s. 2d. „
Accounts for Small Hospitals : 1928 ... ..	„ 2s. „ 2s. 2d. „

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N.B.—For exceptions and modifications to the above classifications, see notes at the head of page 3.

## INTRODUCTION.

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THE REVISED UNIFORM SYSTEM OF HOSPITAL ACCOUNTS is a standardised form of Account which has to be adopted by all Hospitals applying for grants from King Edward's Hospital Fund for London, the Metropolitan Hospital Sunday Fund and the Hospital Saturday Fund. The Voluntary Hospitals Commission recommended that the Revised Uniform System should also be used by all Hospitals outside the London area.

The form of Accounts described in the following pages is based on the Revised Uniform System and is intended for such small Hospitals as find it impracticable to adopt the detailed requirements of the full Revised Uniform System.

The form of Accounts described herein, though sufficiently simple for the smallest institution, are so devised that if circumstances make it desirable to adopt the full Revised Uniform System, the change would consist merely in the recording and publishing of further details.

This publication has been prepared by a Sub-Committee of the Hospital Economy Committee of the King's Fund under the Chairmanship of Sir Basil Mayhew, K.B.E., F.C.A., from material drafted by Mr. Hugh Macrae, C.A., Departmental Secretary to the Committee.

An Index of Classification of Items of Expenditure, which is a guide to the headings under which the various items of income and expenditure should be placed, is issued as a separate publication and should be used in conjunction with these Accounts.

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### GENERAL REVIEW.

- (1) Charitable institutions depending on the public for support are called upon to publish accounts from time to time to satisfy their supporters that the money they have given has been well and properly used. There is little doubt that the way in which these accounts are stated has a great effect in increasing or decreasing the confidence of the subscribing public in the management of the charity.
- (2) The Voluntary Hospitals in London, and many of the important ones throughout the country, follow the recommendations of the Voluntary Hospitals Commission and publish their accounts in accordance with the Revised Uniform System of Hospital Accounts. King Edward's Hospital Fund for London, acting in conjunction with the Metropolitan Hospital Sunday Fund and the Hospital Saturday Fund, issues a publication describing this System, but the very detailed directions seem to deter many Honorary Officials of the smaller Hospitals, who have little time to study the subject. For their benefit, and in the desire to secure a uniformity of accounting methods amongst all the Hospitals in the country, the Revised Uniform System has been stripped of detail and the bare skeleton described herein in a simple and non-technical way.
- (3) Every worker for the cause of charity should remember that there are other workers, just as deeply interested and as active, whose labours lie, so to speak, behind the scenes. There is a Hospital problem for every little community, but there are many Hospital problems for the nation and for the world. The solution of these larger problems is helped by accurate information, and every Hospital Secretary can help by publishing accounts in a form that makes the preparation of national statistics easier and of more value.
- (4) An examination of the reports of a large number of smaller Hospitals shows that the accounts published are drawn up in many different ways. The commonest form is that of a Cash Account, but instead of being so termed it is described by some misleading name such as a "Revenue and Expense Account," and sometimes even as a "Balance Sheet." In the large majority of cases these accounts consist simply of a summary of the

(5) The Revised Uniform System provides for the publication of two financial statements, the Income and Expenditure Account and the Balance Sheet. The Income and Expenditure Account should show the income and the expenditure in running the Hospital during the period covered by the Account. The chief point to remember about this Account is that it is in respect of a period (in practice this period is one year) and that it deals only with the running expenses and the income received to meet these expenses within that period. The Balance Sheet, on the other hand, is like an instantaneous photograph and shows the financial position of the Hospital at one definite date with no reference to any period, though the changes in some of the items since the last Balance Sheet may be shown. How these two statements should be made out is explained later, but it is important to remember their essential difference.

The following example, based upon accounts actually published by Hospitals, will serve to illustrate these pitfalls and to show how important is the difference between the two accounts. The statement is typical in the sense that it incorporates examples of the most frequent form of inappropriate entries found in the Annual Accounts of small Hospitals :—

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- (7) The foregoing statement would convey the erroneous impression to many people that the Hospital had had an unfortunate year, closing with a considerable deficit. The statement is, however, simply a summary of the year's entries in the Cash Book and, though telling the opening and closing balances and moneys received and paid, the account fails to tell the whole story. It will be observed that some of these receipts and payments are on account of transactions that do not relate to the running of the Hospital for the year under review. On the other hand, the statement does not take into account any amounts which may be due to the Hospital for that year but which had not been received in the year, nor amounts owing by the Hospital for goods received but not paid for during the year.
- (8) The following are typical examples of such entries in the Cash Book which have been included in the statement :—
- (i) Of the £4,180 shown on the statement as Donations, £3,365 had been received specially earmarked for the Building Extensions and so was not available for the current expenditure of the Hospital on the care of its patients. Similarly, of the amount of £900 shown as received from Collections and Entertainments, £700 represented the proceeds of a bazaar held to raise money for the Extensions, to which purpose it must be applied.
  - (ii) Of the £1,200 received as Legacies, £1,000 had been given with the condition attached that the capital was not to be expended and the income thereof was to be applied to the general purposes of the Hospital. The capital sum of £1,000 could not, therefore, form part of the income of any year.
  - (iii) The £2,000 received from the sale of some of the Hospital's investments related to the savings of previous years and did not represent additional income. It was simply converting something the Hospital already possessed at the beginning of the year from one form of value (*i.e.*, an Investment) to another (*i.e.*, Cash). Had the Committee sold another £2,000 worth of their investments the statement would have shown a substantial balance at the bank instead of an overdraft, without any change in the real financial position.
  - (iv) The £1,480 received from Patients' Payments did not show the actual amount due to the Hospital in respect of the patients treated



during the year. On the one hand, it included £50 received during the year from a Public Authority on account of treatment given in the previous year; and, on the other hand, there was £30 still due from the same source for the treatment of patients during the year.

- (v) The £695 paid for Provisions did not represent the correct expenditure during the year, as £100 paid at the beginning of the year was for supplies in the previous year, while the Hospital at the end of the year had not paid accounts amounting to £30 for supplies during the year. There were also similar items under other headings of expenditure.
- (vi) The expenditure on the Building Extensions and Additional Equipment, £8,365, and on the additional furnishings, £700, did not relate to the expense of running the Hospital for the year under review. It was Capital expenditure the benefit of which would be enjoyed over a series of years and not only in this particular year. Such Capital expenditure would be dealt with on the Balance Sheet.

- (9) The true story for the year of the Hospital's normal work of maintaining and treating patients would show that there was an excess of income over expenditure and not a deficit. Taking the above figures and re-arranging them on an income and expenditure basis, the statement would contain the following items :—

Jan./Dec.	To	£	Jan./Dec.	By	£
	Annual Subscriptions...	160		Expenditure on :	
"	" Donations ...	815	"	" Provisions ...	625
"	" Collections and Enter-		"	" Surgery and Dispensary	445
"	tainments ...	200	"	" Domestic ...	745
"	" Other Voluntary Gifts...	25	"	" Renewals and Repairs...	120
"	" Patients' Payments ...	1,460	"	" Salaries and Wages ...	755
"	" Dividends, etc. ...	360	"	" Miscellaneous ...	45
"	" Sundry other Receipts...	50	"	" Administration...	160
"	" Legacies ...	200	"	" Rates ...	65
			"	* Surplus for the year ...	310
		<u>£3,270</u>			<u>£3,270</u>

- (10) This last account is the true Income and Expenditure Account of the Hospital, and the foregoing examples illustrate not only the difference between a Cash Account and an Income and Expenditure Account, but also

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the inadequacy of the Cash Account as an index of the cost of running the Hospital. The items in the Cash Account which have been omitted from the Income and Expenditure Account for the reasons explained above are dealt with on the Balance Sheet.

- (11) Where the adoption of the Revised Uniform System involves a change from a Cash Account to an Income and Expenditure Account, the following explanation, based on the instructions issued to the Red Cross Auxiliary Hospitals during the War, may be found useful :—
- (i) From what has been already said it will be readily grasped that the difference between a Cash or Receipts and Payments Account and an Income and Expenditure Account is, that whereas the former is simply a record of actual cash received and paid during the year, the latter brings into account moneys due but not received, and liabilities incurred but not paid. A Cash Account may also contain items that are not directly connected with the daily work, *e.g.*, receipts or payments on Building Fund, donations subject to trusts for retention of the capital, the purchase or sale of investments, the receipt or repayment of loans, etc. The Income and Expenditure Account is based upon the common sense principle that on the one hand all transactions relating to the daily work should be brought into the account of the year to which the transaction belongs irrespective of whether or not cash has been exchanged in that year and on the other hand all transactions that do not relate to the daily work should be excluded from this account and be dealt with on another statement called the Balance Sheet.
- (ii) As it is often impossible to collect all money due and to pay all accounts owing before the close of the year, an Income and Expenditure Account is necessary to obtain an accurate survey of the financial results of a year's work. There need be no difficulty in preparing such an account from the Cash Book; all that is necessary is to extract the receipts and payments attributable to the routine work of the year (which usually involves the omission of, among other things, items received or paid—usually at the beginning of the year—in respect of the previous year) and to add to the amounts extracted under the different headings, the income known to be due but not yet received and the expenditure incurred but not yet paid at the end of the year.

INCOME AND EXPENDITURE ACCOUNT.

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## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR TO 31ST DECEMBER, 19

INCOME.		EXPENDITURE.	
Ordinary.	£ s. d.	Ordinary.	£ s. d.
I. Voluntary Gifts:—		I. Provisions ... ..	... £
1. Subscriptions, Donations, etc. £		II. Surgery and Dispensary ... ..	... £
2. Central Funds ... .. £		III. Domestic ... ..	... £
II. Contributions on Account of Services rendered ... .. £		IV. Salaries and Wages (Maintenance) ... ..	... £
III. Invested Property ... .. £		V. Miscellaneous ... ..	... £
		VI. Administration ... ..	... £
		VII. Establishment: Renewals and Repairs to Buildings and Plant ... ..	... £
		VIII. Finance ... ..	... £
		Ordinary Expenditure ... ..	£
Extraordinary.		Extraordinary.	£
I. Legacies ... ..	... £		
Total Income ... ..	£	Total Expenditure ... ..	£
Balance, being excess of Total Expenditure over Total Income for the year ... ..	£	Balance, being excess of Total Income over Total Expenditure for the year ... ..	£

## INCOME AND EXPENDITURE ACCOUNT.

- (12) The form of Income and Expenditure Account reproduced on the opposite page is a summarised form of the Account required by the full Revised Uniform System of Hospital Accounts and is intended for the use of such small Hospitals as, owing to lack of an adequate staff, find it impracticable to frame the more detailed accounts required by the full system.

If it is desired to publish more details than the Form provides for, they should be stated under and included in the total of one of the prescribed headings. This uniform list of headings is of the greatest value in comparing one Hospital with another and in preparing national statistics of Hospital Income and Expenditure.

Below are brief explanations of the Form, each side being dealt with separately.

## A.—INCOME.

- (13) The Income side of the Account is divided into four main headings, under one or other of which are grouped, according to the source of the receipt, all items of Income. These headings are :—

- (i) *Voluntary Gifts*.—Under this heading is included every subscription and donation received by a Hospital for its current maintenance. The donation may be in the form of cash or securities or in kind. If received in the form of securities, these should be valued at the market price at the date of receipt and this amount entered in the account. Gifts of articles in general use at the Hospital, such as provisions, coal, etc., should be brought into the account at their current market price, estimated if necessary, and included under this heading (a corresponding amount being included on the Expenditure side under Provisions, Domestic or other heading according to the nature of the gift).

The net proceeds of entertainments, festivals, bazaars, etc., for the maintenance of the Hospital will be included under this heading.

The sub-heading "Central Funds" is intended for grants from those bodies, unattached to any particular Hospital, that collect funds for distribution among Hospitals generally. It will include both those that restrict their distribution to a particular area, such as King Edward's Hospital Fund for London or the Liverpool Council of Voluntary Aid, and those that do not so localise their area, such as the League of Mercy.

- (7) The foregoing statement would convey the erroneous impression to many people that the Hospital had had an unfortunate year, closing with a considerable deficit. The statement is, however, simply a summary of the year's entries in the Cash Book and, though telling the opening and closing balances and moneys received and paid, the account fails to tell the whole story. It will be observed that some of these receipts and

- (ii) *Contributions on Account of Services rendered.*—Under this heading is included every item that a Hospital receives directly or indirectly from its patients towards the cost of the treatment they have received. If a patient's relatives or friends defray the cost of the treatment, this is regarded as a payment by the patient and included under this heading. This is also the case where a sick benefit or similar society to which the patient belongs makes the payment.

Again, Public Authorities take under their charge the treatment of certain diseases such as Tuberculosis and utilise the services of Voluntary Hospitals for this purpose. The payments made by Public Authorities to Hospitals undertaking this work are definitely for specified services rendered, and are therefore included under this heading. The total amount received should be brought in as Income and payments to doctors and other expenses included on the other side.

- (iii) *Invested Property.*—This includes all Dividends, Interest, etc., that may be used for maintenance, derived from investments in securities, landed property, or cash at Bank, etc. It will therefore include the income from Investments belonging to the Endowment Fund, because the annual yield of this Fund is intended to be applied to the current maintenance purposes of the Hospital.
- (14) These three classes of receipts together make up what is known as the Ordinary Income of a Hospital. Receipts of an unusual nature, often described as Sundry Receipts, should be included, whether stated separately or not, under the most appropriate of the above headings.
- (15) The last class of Receipts is regarded as forming the Extraordinary Income of a Hospital, and consists of Legacies (or donations by executors acting under discretionary powers) given to a Hospital without being earmarked by the donor for any special purpose and therefore, like any ordinary donation, available if required to meet its current expenses. The investment of a legacy does not make it an Endowment or less available to defray the general expenses of the Hospital if required.

#### B.—EXPENDITURE.

- (16) The following is a general indication of the details of the expenditure that is included under each heading :—

*Provisions.*—This includes all articles of diet for both patients and staff.

*Surgery and Dispensary.*—This covers Drugs, Dressings, Instruments and Appliances, Wines and Spirits (prescribed for patients). It also includes all the salaries and wages paid to a Dispensary staff.

*Domestic.*—This includes the expense of renewing and repairing all domestic Furniture, Bedding, Crockery, etc. ; Laundry ; Cleaning ; Water ; Heat ; Light and Power ; Uniforms. It includes also all wages paid to Laundry hands.

*Salaries and Wages (Maintenance).*—This covers generally the Nursing, Medical and Domestic staffs. It includes also the Hospital's contribution under the National Health, etc. Acts, and Gratuities, Pensions and Superannuation contributions in respect of these staffs. (The salaries and wages, etc., of the other members of the staff that are excluded from this heading and charged to different headings are indicated under the headings concerned.)

*Miscellaneous.*—This includes expenditure on Printing, Stationery, Postage, Telephones, Advertisements directly concerned with the work in the Wards, Kitchens, etc. and Nurses' Home. It includes also Insurance (except National Health, etc., which follows the salary or wage of the employee concerned), Burial expenses, and the expense of upkeep of a garden, including any wage paid to a gardener.

*Administration.*—This includes the salary of the Secretary and of the Secretarial staff, as well as the other expenses of the Secretary's office. It includes all Printing, Stationery, Postage, Telephone, etc., that is more directly connected with the purely administrative side of the work (for example, the Annual Report, Notices of Meetings, etc.) and so not chargeable to either Miscellaneous or to Appeals. It includes all Law charges (not connected with the purchase or sale of property) and Audit fees.

*Establishment.*—This heading includes only expenditure on the upkeep and the preservation of the Hospital buildings and plant. All expenditure for this purpose, however large the amount, must be entered under this heading and not either entered under Extraordinary or treated as Capital expenditure.

The upkeep of equipment and of furniture is not chargeable to Establishment but to different headings according to its purpose, *e.g.*, Surgery and Dispensary ; Domestic ; or, if office furniture, Miscellaneous or Administration, as the case may be.

- (7) The foregoing statement would convey the erroneous impression to many people that the Hospital had had an unfortunate year, closing with a considerable deficit. The statement is, however, simply a summary of the year's entries in the Cash Book and, though telling the opening and closing balances and moneys received and paid, the account fails to tell the whole story. It will be observed that some of these receipts and

*Finance.*—This heading includes Interest paid on loans, expenses of Appeals for the General Fund of the Hospital and Rent and Rates.

*Extraordinary Expenditure.*—This should not include expenditure that is extraordinary only in its amount or in the infrequency of its incidence. Thus it should not include an exceptionally large expenditure on repairs or renewals, a gratuity paid to a retiring employee, nor the expenses of an opening ceremony.

Only expenditure that is not connected with the normal working of a Hospital should be placed under this heading. Payments to other institutions for treatment given to the patients of the Hospital, contributions to a Samaritan Fund or similar payments, and the expenses of the incorporation of the Hospital should be regarded as extraordinary expenditure.

- (17) The balance of Income over Expenditure is commonly called "The Surplus." This balance does not represent the amount of cash held by the Hospital at the end of the year. It represents the amount saved on maintenance in the course of the year and the addition the Hospital has thereby been enabled to make to its General Fund. The Surplus is carried from the Income and Expenditure Account and entered on the Balance Sheet, where it is added to the General Fund as shown later (page 21, specimen balance sheet and par. 29 (v)).

The excess of Expenditure over Income is commonly called "The Deficit." This represents a reduction that has been made in the course of the year in the Hospital's General Fund. The Deficit is, like the Surplus, carried to the Balance Sheet, where it is deducted from the General Fund.

- (18) The following paragraphs give extracts from the provisions applying to the Income and Expenditure Account contained in the full edition of the Revised Uniform System of Hospital Accounts. The more detailed form of Income and Expenditure Account prescribed by the full Revised Uniform System may be referred to in the Appendix hereto :—

- (i) The Income and Expenditure Account is not to be treated as a Cash Account, but as an account of the actual income and expenditure of the calendar year, from 1st January to 31st December. Accordingly, no balance brought forward from the preceding year may be shown, and it is immaterial when the items were actually received or paid.
- (ii) Every item of receipts, including Legacies, not specifically earmarked on or before receipt by the donor for a capital purpose or for some



special purpose outside the general purposes of the Hospital, must be treated in the accounts as income, and must be included on the Income side of the account, whether received in the form of cash or of securities, and whether expended on maintenance or buildings, equipment, etc., or ultimately invested.

- (iii) *Voluntary Gifts, Subscriptions, Donations, etc.*—The item Subscriptions, Donations, etc., should agree with the totals of the lists of Subscribers and Donors and Box Collections in the Report (which lists will consequently require totalling), and a reference should be given to the page showing the respective lists.
- (iv) Contributions received specifically to reduce General Fund debt must be included in the Income and Expenditure Account under the appropriate heading of Income, *i.e.*, "Donations" or "Legacies," etc., as the case may be.

(Contributions to reduce debt on Building or other Capital Account must be regarded as contributions to that Capital Account, and accordingly will be dealt with on the Balance Sheet only.)

- (v) *Finance.*—Interest paid for loans to the General Fund of a Hospital is to be treated as ordinary expenditure and shown under "Finance." Interest on loans borrowed on behalf of the Building Fund or other Capital Account must be treated as ordinary expenditure, while the interest received on Building Fund moneys should be added directly to the Building Fund Capital Account on the Balance Sheet in the absence of any stipulation to the contrary being attached to the gift.

- (19) Amongst items which must not be included in the Income and Expenditure Account, but must be dealt with on the Balance Sheet, are the following :—

*Receipts.*

- (a) Donations and Legacies specifically given for Building, Endowment, or other Special Capital purpose.
- (b) Proceeds of Sale of Securities.
- (c) Profit on Sale of Securities.
- (d) Loans incurred.
- (e) Fire claims for loss of Buildings and Equipment.
- (f) Balance brought forward from the previous year.

*Payments.*

- (a) Additions or Improvements to Buildings or Equipment, or other Capital Expenditure, or the allocation of income moneys thereto.
- (b) Depreciation of Buildings or Equipment, or provision therefor.
- (c) Repayment of Loans.
- (d) Purchase of Securities (including the retention of Securities received from donors or executors).
- (e) Depreciation or loss on Sale of Securities.
- (f) Reinstatement of Buildings or Equipment destroyed by fire.
- (g) Balance brought forward from the previous year.

- (7) The foregoing statement would convey the erroneous impression to many people that the Hospital had had an unfortunate year, closing with a considerable deficit. The statement is, however, simply a summary of the year's entries in the Cash Book and, though telling the opening and closing balances and moneys received and paid, the account fails to tell the whole story. It will be observed that some of these receipts and

### THE BALANCE SHEET.

- (20) It will be generally agreed that the responsible Committee of a Hospital should have an accurate knowledge of the financial position of the Hospital, and it is equally desirable that the Committee should give regularly to the supporters of the Hospital accurate statements of this position. This statement should take the form known as a Balance Sheet. In too many instances the statements issued year after year to the supporters of Hospitals give no information beyond the cash transactions of the year, or, it may be, the financial details of the Hospital's work for the year, without taking into account the combined result of all the previous years.\*

- (21) A Balance Sheet may be described as a statement setting forth the financial position at any given moment of a person or institution. Suppose that A wishes to know his financial position: he makes out a list of all he owes and all he possesses at that time, which reads as follows:—

<i>What A owes.</i>			<i>What A possesses.</i>		
	£			£	
Household and personal accounts	£		Cash at Bank and in hand	125	
not yet paid	70		Loans due to A	10	
Mortgage on House	500		Investments (at market price of the day)	1,150	
			House and Furniture	1,800	
				<u>£3,085</u>	
	<u>£570</u>				

The above statement contains the essence of a Balance Sheet, but it is not itself a Balance Sheet which is presented in a conventional form with conventional terms. What A owes is known as A's "Liabilities," while those to whom he owes money are called his "Creditors." What A possesses is known as A's "Assets," and those who owe him money are known as his "Debtors."

- (22) From the above statement it will be seen that A possesses £2,515 more than he owes, and this balance or surplus of Assets over Liabilities is

\* That this state of affairs is common was seen from an examination of the reports of a number of Hospitals outside London taken at random. The first examination covered 30 Cottage Hospitals, mostly in the South of England: of these, 20, or 66·7 per cent., had no Balance Sheets. The second examination covered 116 other Hospitals, mostly of the Cottage Hospital type but including also larger Hospitals and Special Hospitals in different parts of England: of these, 79, or 68·1 per cent., had no Balance Sheets.

generally called his Capital. Put into Balance Sheet form the above statement would appear as follows :—

A's BALANCE SHEET. (Example 1.)					
<i>Liabilities.</i>			<i>Assets.</i>		
		£			£
Sundry Creditors...	...	70	Cash at Bank and in hand ...	...	125
Mortgage on House	...	500	Sundry Debtors...	...	10
A's Capital	...	2,515	Investments	...	1,150
			House and Furniture	...	1,800
		<u>£3,085</u>			<u>£3,085</u>

The word "Sundry" attached to "Creditors" and "Debtors" indicates that the item in question is a total of several items. It will be noted that A's banker is not shown as A's debtor, which in fact he is. But as A's money in the Bank is practically as easily available as if it were in his house, it is treated in practice as if it were so.

- (23) Now suppose that there is a trust fund (say £1,000) for the benefit of B for which A has to account, and that at the date on which A draws up his Balance Sheet he has just received a half-year's dividend of £25 which he has not yet paid to B. A would draw up a balance sheet similar to that shown above, with the items relating to this trust fund kept separate from the other items, thus :—

A's BALANCE SHEET. (Example 2.)					
<i>Liabilities.</i>			<i>Assets.</i>		
		£			£
Creditors ...	...	70	Cash at Bank and in hand :—		
Mortgage on House	...	500	On A's Account	...	125
B's Trust Fund Capital...	...	1,000	" B's Trust Fund	...	
B's Trust Fund: Dividend not			Account	...	25
yet paid over	...	25			150
A's Capital	...	2,515	Debtors ...	...	10
			Investments :—		
			On A's Account	...	1,150
			" B's Trust Fund...	...	1,000
					2,150
			House and Furniture	...	1,800
		<u>£4,110</u>			<u>£4,110</u>

- (24) If A had kept his own accounts in the same manner as he would have kept the accounts of a business, all the items that appear on his Balance Sheet would be contained in accounts in a book called a Ledger. A Balance Sheet, therefore, is so called simply because it is a statement of the balances of the accounts in the Ledger after all the proper entries have been made up to the date of the Balance Sheet.

The Balance Sheet of a Hospital differs in no essential from that

(7) The foregoing statement would convey the erroneous impression to many people that the Hospital had had an unfortunate year, closing with a considerable deficit. The statement is, however, simply a summary of the year's entries in the Cash Book and, though telling the opening and closing balances and moneys received and paid, the account fails to tell the whole story. It will be observed that some of these receipts and

(25) To take a simple case first, that of a small Hospital, the income of which has generally exceeded its expenditure and the funds of which consist simply of what is known as the "General Fund" derived from receipts for the general purposes of the Hospital which have no special conditions attached. On the Hospital's Balance Sheet this General Fund corresponds to A's Capital in the examples given above.

BALANCE SHEET AT 31ST DECEMBER, 1927. (*Example 3.*)

<i>Liabilities.</i>		<i>£</i>	<i>Assets.</i>		<i>£</i>
Sundry Creditors ... ..		45	Cash at Bank and in hand ...		210
Capital Account for General Fund	11,695		Sundry Debtors... ..		30
			Investments on account of General Fund... ..		1,500
			Land, Buildings and Equipment of the Hospital ... ..		10,000
		<hr/>			<hr/>
		£11,740			£11,740

The characteristic feature of an Endowment Fund (as that term is understood in the Revised Uniform System) is that the Capital may not be spent, while the Income is to be applied to the purpose indicated by the donor. The most usual and the most important class of Endowment Funds is that in which the income has to be applied to the work of the Hospital in maintaining and treating its patients. It is in this sense that the word Endowment is to be understood where it occurs without further qualification in the Revised Uniform System.

In addition to these a Hospital may receive funds for other purposes, *e.g.*, a Samaritan Fund.

(27) The following example illustrates in outline the Balance Sheet of a Hospital having Endowment and Building Funds :—

## BLANK HOSPITAL.

BALANCE SHEET AT 31ST DECEMBER, 1927. (*Example 4.*)

<i>Liabilities.</i>		£	<i>Assets.</i>		£
1. Sundry Creditors	...	300	1. Cash at Bank and in hand :		
2.*Capital Accounts:—			on account of General Fund	...	400
Hospital Endowment	...	2,000	2. Sundry Debtors	...	100
Building and Equipment	...	10,000	3. Investments on account of		
General Fund—			Hospital Endowments	...	2,000
Balance as per last			General Fund	...	3,500
Balance Sheet ...	£3,390		4.*Land, Buildings and Equip-		
Add Surplus from			ment of the Hospital	...	10,000
I. and E. Account	310				
		3,700			
		<u>£16,000</u>			<u>£16,000</u>

\* See par. 29 (iii), (iv), (v) and (xiii) for examples showing how these items should be set out when changes in them during the year have taken place.

(28) A Balance Sheet based on the foregoing principles, and framed on the lines of Example 4, should be published by every small Hospital or similar institution, but it is not considered necessary to publish a stereotyped form for this purpose. In many cases it would probably be desirable to publish more details, but this would vary with each Hospital and would not affect the principle of the Balance Sheet. The form of Balance Sheet prescribed by the full Revised Uniform System of Hospital Accounts contains more detail than will usually be found necessary for the Balance Sheet of a small Hospital.

(29) The following explanatory paragraphs are based on the provisions applying to the Balance Sheet contained in the full edition of the Revised Uniform System of Hospital Accounts. The form of this Balance Sheet is included in the Appendix hereto :—

- (i) *Loans to Hospital.*—All loans to the Institution remaining unpaid at the end of the financial year should appear in detail, distinguishing the Funds in respect of which the loans were incurred.
- (ii) *Capital Accounts.*—Only funds under the control of the Governing Bodies (whether held in the name of the Institution or its Trustees or by the Charity Commissioners on its behalf) should be included under these headings.

Under each heading, the amount of the Capital Account in question at the beginning of the year, the total amount received during the year, and any adjustments, whether of addition or

- (7) The foregoing statement would convey the erroneous impression to many people that the Hospital had had an unfortunate year, closing with a considerable deficit. The statement is, however, simply a summary of the year's entries in the Cash Book and, though telling the opening and closing balances and moneys received and paid, the account fails to tell the whole story. It will be observed that some of these receipts and

deduction, should be set forth separately in order to show clearly how the amount of the Capital Account at the end of the year is arrived at.

- (iii) *Hospital Endowments*.—Donations, legacies, etc., received subject to trusts attached by the donors whereby the capital of the gift cannot be spent, while the income is to be applied to the general purposes of the Hospital or some part thereof, will not be entered in the Income and Expenditure Account but be taken direct to the Balance Sheet and entered under this heading. Example :—

## CAPITAL ACCOUNTS :

Hospital Endowments—	£	s.	d.	£	s.	d.
As per last Account ... ..	1,750	0	0			
Add Received during the year (see page.....)	250	0	0			
				2,000	0	0

General Fund moneys invested at the discretion of the Governing Body of the Hospital must not be included under this heading.

- (iv) *Buildings and Equipment Funds*.—This heading is intended to provide for the statement thereunder of all funds specifically subscribed, given, or bequeathed, for the above purposes. It provides for such funds as, in the discretion of the Governing Body, have been transferred for these purposes from the General Fund of the Hospital. Any such transfer from the General Fund should be stated separately. Example :—

## CAPITAL ACCOUNTS :

Buildings and Equipment Funds—	£	s.	d.	£	s.	d.
Balance as per last Account... ..	8,490	0	0			
Add Donations during the year (see page...)	1,000	0	0			
Add Transfer from General Fund ... ..	510	0	0			
				10,000	0	0

Interest on Building Fund moneys should be added to the Capital Account.

- (v) *General Fund*.—This heading is intended for the statement thereunder of accumulations derived from surpluses of the Income of the Hospital over its Expenditure. The balance from the Income and Expenditure Account must be carried intact to the Balance Sheet and added to this Fund if a surplus or deducted if a deficit.

Any appropriations from the balance of the Income and Expenditure Account should be dealt with on the Balance Sheet as transfers from the General Fund. Example :—

THE BALANCE SHEET.

23

CAPITAL ACCOUNTS:	£	s.	d.	£	s.	d.
General Fund—						
Balance as per last Account...	3,890	0	0			
Add Excess of Income over Expenditure for the year ...	310	0	0			
Add Gain on Sale of Investments ...	10	0	0			
	4,210	0	0			
Less Transfer to Building and Equipment Fund ...	510	0	0			
				3,700	0	0

If there is a deficiency on the General Fund, this heading will appear on the other side of the Balance Sheet.

- (vi) *Funds subject to trusts*, in accordance with which the Capital or the Income (as the case may be) is to be applied to purposes (e.g., Samaritan) outside the general purposes of the Hospital and is therefore not carried to the Income and Expenditure Account, should be shown separately on the Balance Sheet under the heading of "Special Funds."
- (vii) *Lists of Donations and Legacies to Capital Accounts*.—Detailed lists should be published in the Annual Report, and these should be totalled to agree with the respective entries on the Balance Sheet, which should contain a page reference to the lists as shown in the examples in (iii) and (iv).
- (viii) *Cash at Bank and in Hand*.—The sub-headings must correspond with the headings of the Capital Accounts for which cash is actually held, and show the total cash (whether in hand or at bank on deposit or current account) held for each fund separately.
- (ix) *Investments*.—The sub-headings must correspond with the headings of the Capital Accounts for which investments are held, and show against each the total of the investments held on behalf of the fund in question. It is the practice to give a general description of the investments, such as the number of shares, the nominal amount and character of the stock held.

If the investments consist of only one or two different stocks, the particulars may very well be set out on the Balance Sheet itself; but if they are numerous, the details should be set out in a schedule, to which reference should be made on the Balance Sheet.

- (x) *Investments: Valuation and Depreciation*.—It is desirable to state each investment at the cost price, including expenses of transfer, except in cases where important depreciation believed to be of a

- (7) The foregoing statement would convey the erroneous impression to many people that the Hospital had had an unfortunate year, closing with a considerable deficit. The statement is, however, simply a summary of the year's entries in the Cash Book and, though telling the opening and closing balances and moneys received and paid, the account fails to tell the whole story. It will be observed that some of these receipts and

permanent character has taken place, when the cost price may be written down and the security stated at the lower value. In such cases the corresponding Capital Account should be written down by a similar amount and no entry in respect of depreciation should be made in the Income and Expenditure Account.

- (xi) *Investments: Gain or Loss on Sale.*—A gain or loss on an investment may not be treated as an addition to the year's income or expenditure in the Income and Expenditure Account, but should be entered direct on the Balance Sheet and shown as an addition to, or reduction of, the fund in respect of which the investment was held.
- (xii) *Investments: Landed Property and Estates.*—Landed property and estates (other than the land and buildings used or intended for immediate use by the Hospital itself) should be included under the appropriate sub-heads of "Investments," and not under "Land, Buildings and Equipment of the Hospital."
- (xiii) *Land, Buildings and Equipment.*—Where expenditure on additions has taken place during the year under review, this should be stated separately and two entries should be made under this heading and totalled. Example:—

Land, Buildings and Equipment of the Hospital—				£	£
Balance as per last Account	...	...	...	9,500	
Expenditure during the year	...	...	...	500	
					10,000

- (xiv) *Loss by Fire.*—Loss of or damage to Buildings or Equipment occasioned by fire should be written off the Capital Account and off the expenditure on Land, Buildings and Equipment. The amount recovered through insurance should be added to the Capital Account, while the amount expended on replacing the property destroyed will be added to expenditure on Land, Buildings and Equipment.
- (xv) *Special Trusts cannot be attached by the Hospital itself.*—It would be inconsistent with the principles of the Revised Uniform System for a Hospital voluntarily to attach, to any gift received unconditionally from the donors, conditions or trusts which would wholly remove from the Governing Body the ultimate power of realising and using the investments representing such gift, and thus render the gift unsuitable for inclusion under Capital for General Fund.



## STATISTICAL TABLES.

(30) The foregoing chapters have dealt only with that aspect of a Hospital's activities which is concerned with the collection and the expenditure of pounds, shillings and pence. It is not, however, enough to know how much money the Hospital has expended and what the money has purchased. It should also be known whether the work done is properly related to the expenditure, and this requires the consideration of such factors as the number of beds in the Hospital; how many of these on the average have been occupied daily throughout the year (in other words the average number of patients resident daily); how much an occupied bed has cost; and, in the case of a Hospital with Out-patients, how many Out-patient treatments have been given and how much an Out-patient attendance has cost.

(31) It is desirable, therefore, that a Hospital's Report should contain, in addition to its Income and Expenditure Account and Balance Sheet, some statistics of beds, patients and, if possible, costs. The information asked for in the following Statement is the minimum that should be given. (Items 4 and 5 will, of course, apply only to Hospitals with Out-patients.) Figures have been inserted for the purpose of illustration.

It is usual to add the corresponding figures of the previous year; publishing the figures thus side by side makes for ease of comparison by avoiding the necessity of reference to the Report of another year.

## STATISTICAL STATEMENT.

	1927 (i.e., year under review).
1. Normal complement of Beds at 31st December ... ..	12
2. Average daily number for the year of Beds occupied ... ..	9
3. Number of In-patients admitted during the year ... ..	170
4. Total number for the year of New Out-patients ... ..	500
5. Total number for the year of Out-patient Attendances ... ..	3,000

- (7) The foregoing statement would convey the erroneous impression to many people that the Hospital had had an unfortunate year, closing with a considerable deficit. The statement is, however, simply a summary of the year's entries in the Cash Book and, though telling the opening and closing balances and moneys received and paid, the account fails to tell the whole story. It will be observed that some of these receipts and

- (32) The following explanatory paragraphs show how these figures should be obtained :—

(i) *Normal complement.*—This means the total number of beds permanently allocated in normal conditions to the use of In-patients. It includes, therefore, beds temporarily closed and excludes beds temporarily in use in excess of the normal number.

(ii) *Average daily number of beds occupied.*—The average number of beds in daily occupation is to be calculated by adding together the daily totals of all the counts for the year of the daily number of In-patients (*see* (iii) below), thus obtaining what is called the total "Patient-Days" for the year, and dividing this result by the number of days in that year, example :—

Suppose the daily count shows that there were 10 In-patients on 1st January, 8 on the 2nd January, 11 on the 3rd January and so on throughout the year, and that the addition of these daily totals for the year gives a total of 3,285 "Patient-Days." Then the average number of beds occupied is found by dividing 3,285 by 365 (366 in leap year).

(iii) *Number of In-patients admitted.*—For statistical purposes an In-patient is a patient who is recorded in a book kept for that purpose as having been in the In-patient Department of the Hospital at a fixed hour of the day, which hour (once fixed) must not be changed during the year. A patient in a temporary bed in the In-patient Department at the fixed hour should be counted. Patients already in residence at the beginning of the year should not be included under this heading.

(iv) *Number of New Out-patients.*—For statistical purposes a New Out-patient is an individual attending the Hospital, otherwise than as an In-patient, for treatment or advice and whose first attendance of a continuous series for the same ailment (or whose single attendance, if only one is needed) falls within the year under review.

(v) *Number of Out-patient Attendances.*—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. The statistics of attendances should be based upon a count of the number of attendances actually made by patients.

The foregoing is the minimum amount of statistical information on the work of the year that the Annual Report of a Hospital ought to

contain, and only the smallest institutions whose circumstances do not enable them to publish more details should be content with this minimum.

- (33) Preferably the Hospital's Report should give the additional information asked for in the appropriate one of the two tables below, the form of which should be followed. As in the previous example, figures have been inserted for the purpose of illustration. In the case of Hospitals with both In-patients and Out-patients, both tables should be published.

## STATISTICAL TABLE.

## IN-PATIENTS.

## A.—NUMBER OF BEDS AND PATIENTS.

	1927 (i.e., year under review).	1926 (i.e., year preceding).
*1. Normal complement of Beds at 31st December ... ..	20	20
*2. Average daily number for the year of Beds occupied .. ..	18	17
*3. Number of In-patients admitted during the year ... ..	469	443

## B.—AVERAGE COST OF EACH IN-PATIENT PER WEEK.

	1927 (i.e., year under review).		1926 (i.e., year preceding).
	Expenditure.	Average Cost of each In-patient per week.	Average Cost of each In-patient per week.
	£	£ s. d.	£ s. d.
1. Provisions ... ..	610	0 13 0	0 14 0
2. Surgery and Dispensary ... ..	410	0 8 9	0 9 0
3. Domestic ... ..	705	0 15 0	0 14 9
4. Salaries and Wages (Maintenance) ... ..	715	0 15 3	0 15 6
5. Miscellaneous ... ..	40	0 0 10	0 1 0
6. Administration ... ..	150	0 3 2	0 4 2
Statistical Cost ... ..	2,630	2 16 0	2 18 5
7. Establishment: Renewals and Repairs ... ..	105	0 2 3	0 3 4
8. Finance ... ..	60	0 1 3	0 1 0
TOTAL COST ... ..	2,795	2 19 6	3 2 9

\* See over, paragraph (34).

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## STATISTICAL TABLE.

## OUT-PATIENTS.

## A.—NUMBERS.

	1927 (i.e., year under review).	1926 (i.e., year preceding).
*1. Total Number for the year of New Out-patients ... ..	800	750
*2. Total Number for the year of Out-patient Attendances ... ..	2,500	2,250

## B.—AVERAGE COST OF EACH OUT-PATIENT ATTENDANCE.

	1927 (i.e., year under review).		1926 (i.e., year preceding).
	Expenditure.	Average Cost of each Out-patient Attendance.	Average Cost of each Out-patient Attendance.
	£	Pence.	Pence.
1. Provisions ... ..	15	1·4	1·5
2. Surgery and Dispensary ... ..	35	3·4	3·6
3. Domestic ... ..	40	3·8	4·2
4. Salaries and Wages (Maintenance) ... ..	40	3·8	4·1
5. Miscellaneous ... ..	5	0·5	0·5
6. Administration ... ..	10	1·0	1·1
Statistical Cost ... ..	145	13·9	15·0
7. Establishment: Renewals and Repairs ... ..	15	1·4	1·2
8. Finance ... ..	5	0·5	0·3
TOTAL COST ... ..	165	15·8	16·5

- (34) The items marked \* are explained in paragraph (32) above. The following explanations cover the additional items in the tables:—

(i) *Statistical Cost and Total Cost.*—The figure to be analysed in the Statistical Table(s) is the total of the Ordinary Expenditure as stated in the Income and Expenditure Account. Extraordinary Expenditure is not to be included. It will be noticed that provision is made for a sub-total cost as well as the total cost. This sub-total,

called the Statistical Cost, comprises those branches of annual expenditure that are most closely related to the volume of work done during the year and are more readily controllable by the management ; it is based upon the first six heads of expenditure in the Income and Expenditure Account. The Total Cost is based upon the total of the Ordinary Expenditure and includes, in addition to the expenditure covered by the Statistical Cost, the expenditure under Establishment and Finance which is not dependent upon the work done in any particular year : for example, when a Hospital is finding it difficult to meet the day to day expenditure, expenditure on Renewals and Repairs is apt to be postponed to a later year in the hope that money will be more easily available ; under Finance, again, there may be expenditure on Rent which does not vary with the number of patients in the Hospital, or on Appeals which relates to the raising of Income. It will be apparent, therefore, that for the purpose of comparing the cost of one year with another, the Statistical Cost is the important figure.

- (ii) *Average Cost of each In-patient per week.*—This figure is found by dividing the expenditure under each head of Ordinary Expenditure by the total "Patient-days" for the year (*i.e.*, the total found by adding together the totals of all the daily counts of In-patients, as explained in par. 32 (ii) ) ; this gives the cost per patient per day which multiplied by 7 gives the cost per week. It is unnecessary to enter fractions of a penny.

The Statistical Cost and Total Cost figures are found by adding the detail costs against each head, but the results should be checked by calculating the Statistical and the Total Cost directly from the respective total expenditures. It will usually be found that there is a slight discrepancy of at most a few pence between the added totals and the calculated totals due to there being fractions of a penny over or under in the detailed costs ; this can be adjusted, if necessary, by making one or more of the details a penny more or a penny less as the discrepancy requires.

- (iii) *Separation of Expenditure between In-patients and Out-patients.*—Where a Hospital treats both In-patients and Out-patients and consequently publishes both Statistical Tables, it is necessary to separate the expenditure between the two classes of patients in order to ascertain the expenditure for each Table upon which to

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base the costs. This separation should be effected so far as possible by the identification of the expenditure on each class, and where such analysis is impracticable by careful estimates and apportionments.

- (iv) *Average Cost of each Out-patient Attendance.*—This is found simply by dividing each head of the expenditure on Out-patients by the total Out-patient attendances for the year, the addition of the details giving the total costs. It is desirable to express the first decimal of a penny in the Out-patient costs. The remarks in this paragraph under "Average Cost of each In-patient per week" (ii above) on checking the added totals with the results obtained by direct calculation of the Statistical and Total Costs apply also to the Out-patient Table.

## APPENDIX.

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REPRINTS FROM THE FULL REVISED UNIFORM SYSTEM OF HOSPITAL

ACCOUNTS—

	PAGE
FORM OF INCOME AND EXPENDITURE ACCOUNT ... ..	32
FORM OF BALANCE SHEET ... ..	34
THE BUDGET ... ..	35

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## APPENDIX.

## UNABRIDGED FORM OF INCOME AND EXPENDITURE ACCOUNT

NOTE.—Words in *Italics* are explanatory

		£	s.	d.
<b>ORDINARY.</b>				
<b>I. VOLUNTARY GIFTS.</b>				
1. Subscriptions, Donations, etc. :—				
Annual Subscriptions (see page )	...	£		
Donations (see page )	...	£		
Box Collections (see page )	...	£		
Entertainments—Gross Receipts	...	£		
Less Expenses	...	£		
Gifts in Kind	...	£		
Other Voluntary Gifts	...	£		
(Large items should be detailed.)				
2. Central Funds :—				
King Edward's Hospital Fund	...	£		
Hospital Sunday Fund	...	£		
Hospital Saturday Fund	...	£		
Other Central Funds	...	£		
(To be detailed.)				
<b>II. RECEIPTS ON ACCOUNT OF SERVICES RENDERED.</b>				
1. Contributions on Account of Services to Patients :—				
(a) From Patients and their Societies—				
Patients	...	£		
Hospital Contributory Associations	...	£		
Approved Societies	...	£		
Other Sources	...	£		
(b) From Public Authorities	...	£		
(To be detailed.)				
2. Fees :—				
Nurses' and Probationers' Fees	...	£		
Other Fees	...	£		
3. Other Receipts...				
(To be detailed.)				
<b>III. INVESTED PROPERTY.</b>				
Interest, Dividends, etc.	...	£		
Rents	...	£		
				ORDINARY INCOME
				£
<b>EXTRAORDINARY.</b>				
I. LEGACIES				
II. Other Extraordinary Income				
				EXTRAORDINARY INCOME
				£
				TOTAL INCOME
				£
				BALANCE, BEING EXCESS OF TOTAL EXPENDITURE OVER TOTAL INCOME FOR THE YEAR
				£

NOTE.—The £s entered on this form are to indicate what the fig.



## UNABRIDGED FORM OF INCOME AND EXPENDITURE ACCOUNT.

33

as prescribed by the Revised Uniform System.  
and are not intended to be printed.

EXPENDITURE.		£	s.	d.
<b>ORDINARY.</b>				
I. PROVISIONS.				
II. SURGERY AND DISPENSARY.				
1. Drugs, Chemicals, Disinfectants, etc.	...	£		
2. Dressings, Bandages, etc.	...	£		
3. Instruments and Appliances	...	£		
4. Wines and Spirits	...	£		
5. Salaries and Wages of Dispensing Staff	...	£		
6. Sundries	...	£		
III. DOMESTIC.				
1. Renewal and Repair of Furniture, Bedding, Crockery, etc.	...	£		
2. Laundry	...	£		
3. Cleaning and Chandlery	...	£		
4. Water	...	£		
5. Fuel, Lighting, Heat and Power	...	£		
6. Uniforms	...	£		
7. Sundries	...	£		
IV. SALARIES AND WAGES (MAINTENANCE).				
1. Medical	...	£		
2. Nursing	...	£		
3. Other Officers and Employees	...	£		
4. Pensions	...	£		
V. MISCELLANEOUS.				
1. Printing, Stationery, Postages, Telephones, etc.	...	£		
2. Advertisements	...	£		
3. Insurance of Buildings, Equipment, Stores, etc.	...	£		
4. Garden	...	£		
5. Sundries	...	£		
VI. ADMINISTRATION.				
1. Salaries	...	£		
2. Pensions	...	£		
3. Printing, Stationery, Postages, Telephones, etc.	...	£		
4. Advertisements	...	£		
5. Law Charges	...	£		
6. Auditors' Fee	...	£		
7. Sundries	...	£		
VII. ESTABLISHMENT.				
Renewals and Repairs to Buildings and Plant	...	£		
VIII. FINANCE.				
1. Interest	...	£		
2. Appeals	...	£		
3. Rent	...	£		
4. Rates and Taxes	...	£		
ORDINARY EXPENDITURE		£		
<b>EXTRAORDINARY.</b>				
I. CONTRIBUTIONS TO OTHER INSTITUTIONS (To be detailed.)		£		
II. Other Extraordinary Expenditure		£		
EXTRAORDINARY EXPENDITURE		£		
TOTAL EXPENDITURE		£		
BALANCE, BEING EXCESS OF TOTAL INCOME OVER TOTAL EXPENDITURE FOR THE YEAR		£		

the figures should be entered, and need not be printed.

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## APPENDIX.

UNABRIDGED BALANCE SHEET as prescribed by the Revised Uniform System.

NOTE.—Words in *Italics* are explanatory and are not intended to be printed.

[illegible]

## THE BUDGET.

The Budget, or periodical Estimate of Income and Expenditure, is a feature of internal control which has not received the attention it deserves at the hands of Hospital Authorities. When compared from time to time with returns of actual Income and Expenditure it is a most valuable method of control.

It is of greater importance to control the expenditure of money by knowing what it is to be used for before it is spent than to ascertain by careful analysis what was done with it after it has been spent.

As is well known, the Budget is the basis of Parliamentary control over National Expenditure; every municipal authority is required by law to prepare an annual or bi-annual budget, and if Hospitals are to retain the confidence of their supporters they will have to adopt recognised methods of control.

A Budget simply means financial planning based on a carefully compiled estimate of expected income and intended expenditure. The fact that the proposed expenditure has to be deliberately considered and reviewed at the beginning of the Budget period, with the knowledge that it will be periodically compared with the actual expenditure, is invaluable as a moral factor in controlling expenditure.

Another advantage of the Budget is the use to which it can be put on the issue of an appeal for funds. A properly prepared Budget is the foundation on which the financial arguments of an appeal can be based, and frequently is the best advocate for the appeal.

The object of a Budget is to ascertain what amount, in addition to receipts from known sources, will be required to meet the expenditure estimated to be incurred during a certain future period, and to frame the details of expenditure in relation to the income expected and in such form that comparison will be facilitated between the proposed transactions as set out

- (7) The foregoing statement would convey the erroneous impression to many people that the Hospital had had an unfortunate year, closing with a considerable deficit. The statement is, however, simply a summary of the year's entries in the Cash Book and, though telling the opening and closing balances and moneys received and paid, the account fails to tell the whole story. It will be observed that some of these receipts and

and the actual transactions as and when they take place. The aim should be, therefore, to provide the Committee with such a Budget as will, whilst not being clouded with detail, show clearly the various items of expenditure grouped under appropriate headings. These, for convenience and purposes of subsequent comparison, may well be the headings in the annual Income and Expenditure Account.

In the case of Hospitals organised on a departmental basis, Heads of Departments should prepare their own Budgets, and should be definitely responsible for keeping their expenditure within the estimates approved by the Board.

A preliminary review of the Budgets should then be made by a Sub-Committee having authority to call for revised estimates. The final approval should be given only by the Board of Management, and, once such approval has been given, no addition should be allowed to any of the amounts approved, without the prior sanction of the Board. After the Budget has been approved, it will be of little value unless a definite procedure is adopted by means of which it can be ascertained from time to time that its provisions are being adhered to, not only as to totals, but as to the individual items making up the totals. This is important, as it prevents a saving on one item being set off against over-expenditure on another.

It frequently happens that special expenditure which could not be foreseen at the time the Budget was prepared has to be provided for, as, for example, additions to, or improvements in, the work of the Hospital. Such contingencies can always be met by means of a supplemental Budget submitted to the Board of Management. It is desirable that a supplemental Budget should be presented at the same time as one of the periodical returns showing how the actual expenditure compares with the estimate to date, so that it may be seen that the proposed expenditure fits in with the main Budget.

The Budget being a statement of estimated Income and Expenditure, the form given on page 38 (with the corresponding information under Expenditure) is the only one essential. But to confine the Budget to this bald statement is to deprive the procedure of most of its usefulness. The form on page 39 (with the corresponding information under Income) shows how the actual income and expenditure should be compared periodically with the estimated figures.

These forms, which will be common in outline to all Hospitals preparing Budgets (though some may require more detail than others), are the only forms of which illustrations need be given. In practice, Hospitals will find it necessary to have supporting or complementary schedules dealing in detail with the different items of the Budget or covering the activities of special departments.

A Budget should also be prepared for any Capital Expenditure that may be intended. Here, again, the form required will vary. A Hospital with ample General Funds with no intention of appealing for a Special Building Fund can adopt a simple statement of the amount required to complete the scheme, the amount of expenditure proposed during the period covered by the Budget and the amount authorised. In the case of a Hospital with limited General Funds more information would be necessary, as the issue of a Building Appeal might seriously affect the General Fund income.

The preparation of the Budget leads logically to the preparation of the Statement of the Financial Position. Whether a Hospital's Budget consists only of the fewest and simplest forms or of the most elaborate, it should be accompanied by a statement of the present and prospective financial position.

The Budget and the Financial Statement should be interdependent. The one cannot be prepared and the other ignored without impairing the effectiveness of each. It is just as important to forecast the financial position as a whole as it is to estimate income and expenditure. Obviously the latter is necessary to obtain the former. Conversely, the Budget must be scanned in the light of the financial position, not merely to keep the proposed expenditure within the necessary limits, but still more so if a decision has to be made whether the work of the Hospital must be curtailed or funds borrowed or extraordinary efforts made to increase Income.

The following forms illustrate part of the procedure in preparing and comparing Budgets :—

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.....HOSPITAL.

## ESTIMATES FOR 19.....

ITEMS OF INCOME,	Income for 19..... (past year).	Estimates for 19..... (ensuing year).	Increase.	Decrease.	REMARKS.
	£	£	£	£	
ORDINARY.					
I. VOLUNTARY GIFTS.					
1. Subscriptions, Donations, etc.:-					
Annual Subscriptions ... ..					
Donations ... ..					
Box Collections ... ..					
Entertainments ... ..					
Gifts in Kind ... ..					
Other Voluntary Gifts ... ..					
2. Central Funds:-					
King Edward's Hospital Fund ...					
Hospital Sunday Fund ... ..					
Hospital Saturday Fund ... ..					
Other Central Funds ... ..					
TOTAL ... ..					
II. RECEIPTS ON ACCOUNT OF SERVICES RENDERED.					
1. Contributions on account of Services to Patients:-					
(a) From Patients and their Societies:-					
Patients ... ..					
Hospital Contributory Asso- ciations ... ..					
Approved Societies... ..					
Other Sources ... ..					
Etc. ... ..					
Etc. ... ..					
Etc. ... ..					
TOTAL ... ..					
III. INVESTED PROPERTY.					
Interest, Dividends, etc. ... ..					
Rents ... ..					
TOTAL ... ..					
Continue for all Headings of Income ...					
GRAND TOTAL ... ..					

A similar form should be used for estimating Expenditure under its various headings for the ensuing year.

## HOSPITAL.

COMPARATIVE STATEMENT SHOWING ESTIMATED EXPENDITURE FOR 19..... AND ACTUAL QUARTERLY EXPENDITURE.

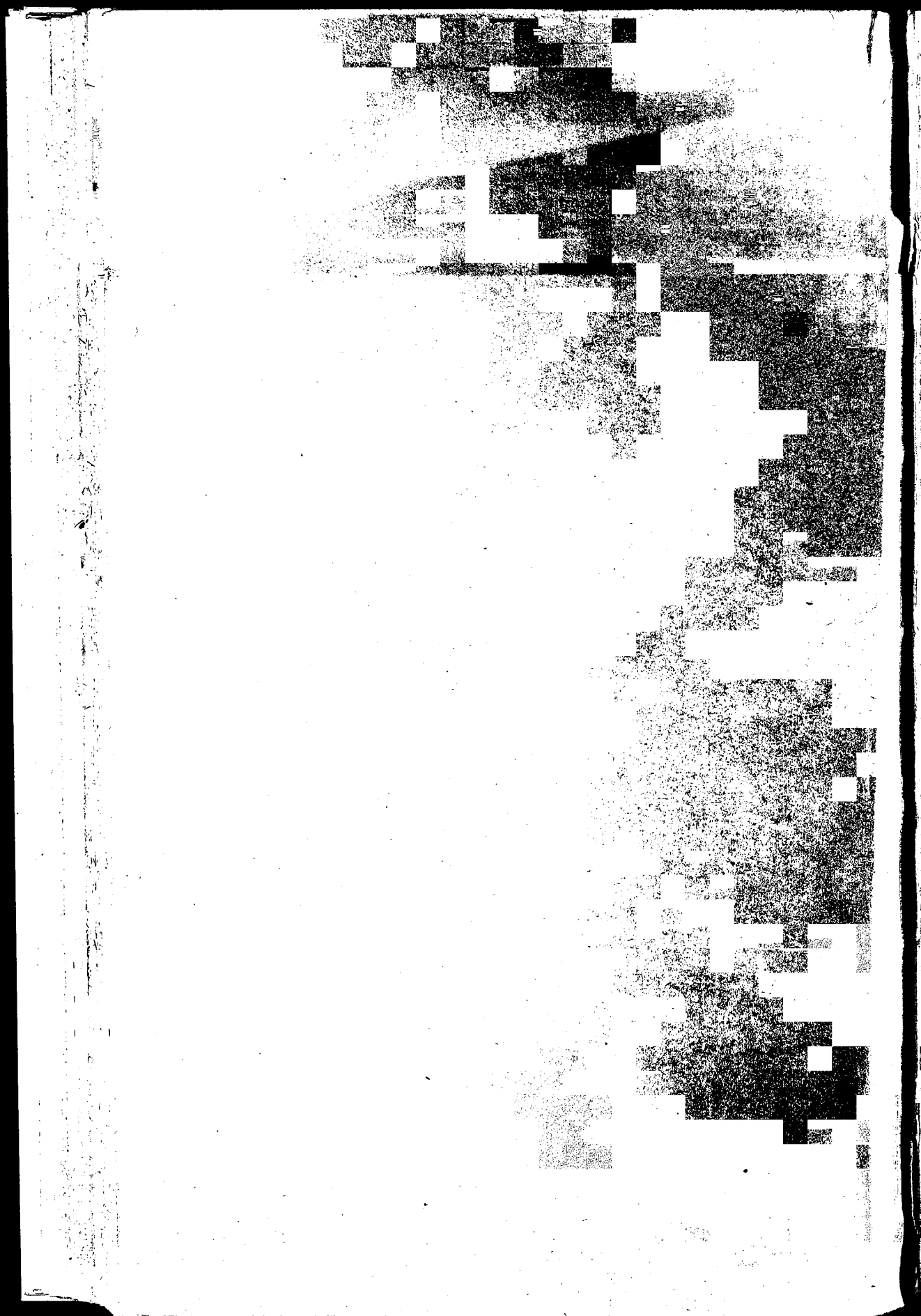
ITEMS OF EXPENDITURE.	Estimates for 19.....	For 3 Months.		For 6 Months.		For 9 Months.		For 12 Months.			REMARKS.
		Actual Expen- diture.	Balance avail- able.	Actual Expen- diture.	Balance avail- able.	Actual Expen- diture.	Balance avail- able.	Actual Expen- diture.	Over- spent.	Amount saved.	
ORDINARY.	£	£	£	£	£	£	£	£	£	£	
I. PROVISIONS.											
II. SURGERY AND DISPENSARY.											
1. Drugs, Chemicals, Disinfectants, etc.											
2. Dressings, Bandages, etc. ....											
3. Instruments and Appliances ....											
4. Wines and Spirits ....											
5. Salaries and Wages of Dispensing Staff											
6. Sundries ....											
TOTAL FOR SURGERY & DISPENSARY											
III. DOMESTIC.											
1. Renewal and Repair of Furniture, Bedding, Crockery, etc. ....											
2. Laundry ....											
3. Cleaning and Chandlery ....											
4. Water ....											
5. Fuel and Lighting ....											
6. Uniforms ....											
7. Sundries ....											
TOTAL FOR DOMESTIC											
IV. SALARIES AND WAGES (MAIN- TENANCE).											
1. Medical ....											
2. Nursing ....											
3. Other Officers and Employees ....											
4. Pensions ....											
TOTAL FOR SALARIES AND WAGES											
etc. ....											
etc. ....											
etc. ....											

A similar form should be used for comparing the Income received with the estimated Income.

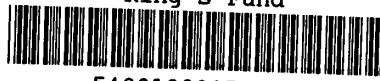
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King's Fund



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