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HOSPITAL ACCOUNTING
AND
SECRETARIAL PRACTICE

FROM THE SAME PUBLISHERS

HOSPITAL ACCOUNTS AND FINANCIAL CONTROL

By JOSEPH E. STONE, *Incorporated Accountant*. With an Introduction by SIR BASIL E. MAYHEW, K.B.E., F.C.A.; and a Foreword by the HON. SIR ARTHUR STANLEY, G.B.E., C.B., M.V.O.

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HOSPITAL ACCOUNTING AND SECRETARIAL PRACTICE

BY

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PREFACE

THIS book is offered as a modest attempt to further in a small way the great educative movement which has had its inception during the last few years.

It is hoped that the work will be of use to practising hospital officials, to examinees of the Incorporated Association of Hospital Officers, and to those who desire to obtain the independent qualification of The Corporation of Certified Secretaries.

The whole aim and object of the authors has been to make the book eminently practical. This has been striven after in every page of every chapter, and large sections of the original script have been rigorously excluded to attain that end. For this reason, cost accounting finds no place in these pages. With even the ordinary financial accounts of many hospitals not on an efficient system of double entry, it appears to be premature to advocate any general system of cost accounting. It is a trite but true saying that we must learn to walk before we can run.

Efficiency does not necessarily mean complexity, and the system of accounting outlined in this book will be found to be extremely simple in operation.

Commercial education has followed the trend of medicine in administering doses in tabloid form. The authors have borne this tendency in mind, and have endeavoured as far as possible to avoid reference to matters that are outside the purview of hospital accounting and secretarial practice, preferring to recommend books in the bibliography that deal with those subjects of a general character which relate directly or indirectly to hospital work.

Sincere thanks are due to A. McFarland, Esq., LL.M., Barrister-at-Law, of Union Court, Liverpool, and of the Liverpool Open-air Hospital for Children, for reading the

chapter on Hospital Law, and to E. Wright, Esq., Assoc. M.C.T., of Messrs. Robert Bailey & Son, Ltd., Stockport, for reading the chapter on Surgical Dressings. The authors' indebtedness to them for their valuable suggestions is hereby acknowledged.

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HOSPITAL ACCOUNTING AND SECRETARIAL PRACTICE

CHAPTER I

HOSPITAL ACCOUNTING—INTRODUCTION

THE Revised Uniform System of Hospital Accounts (as adopted by King Edward's Hospital Fund for London, the Metropolitan Hospital Sunday Fund, and The Hospital Saturday Fund) is not, in itself, a complete system of hospital accounting. Rather is it a system of analysis of the income and expenditure upon which is based cost tables of In-patients and Out-patients.

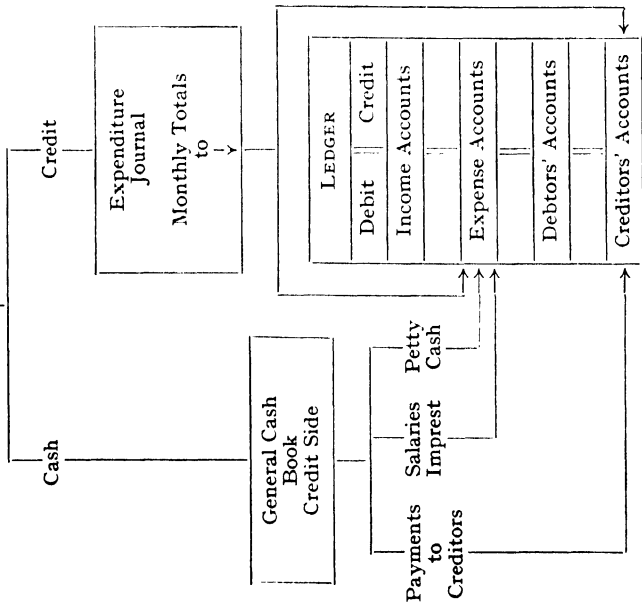
The system shows, by means of *pro forma* accounts and tables, the results which are to be arrived at, but it does not lay down any system of arriving at them; it shows the goal at the end of the road, but it does not show the road itself. In the following pages an attempt is made to unite the principles and regulations of the Revised Uniform System with the principles of double entry to form a modern, composite system of analytic accounting.

The main book in any system of accounting is the Ledger, and in this system Ledger accounts are opened for each class of income and expenditure. This makes for flexibility in the numerous adjustments that have to be made in hospital accounts. Transfers from one account to another are a matter of ease and simplicity as against the cumbersome method of deductions and additions made in the large columnar books used in many hospitals.

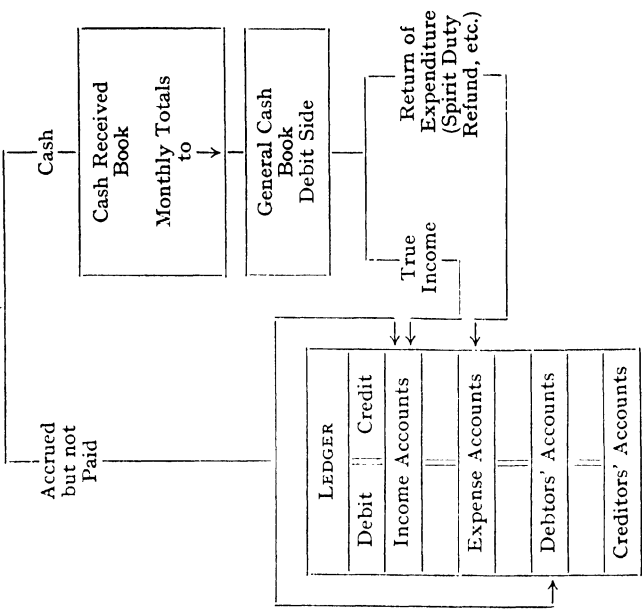
DOUBLE ENTRY

The primary principle of double entry is that every transaction shall be entered twice—once on one side of one account

EXPENDITURE



INCOME



and once on the other side of another account—but this does not mean that every transaction must be individually entered twice. (The Cash Book is a Ledger Account bound up separately for the sake of convenience.) It frequently happens that one entry takes the form of a total of numerous *contra* entries or that the total of a large number of transactions is entered on the debit side of one account and on the credit side of another account. So long, however, as the same aggregate amount is entered on both the debit and credit sides of the Ledger there is no violation of the principle stated above.

From the foregoing, it follows that the total of the debit balances in the Ledger will always agree with the total of the credit balances. A list of the balances, taken out to check the agreement of the two sides of the Ledger, is called a Trial Balance, and when such a list is summarized it forms a Balance Sheet.

If reference is made to the diagram on page 2 it will be seen that on the expenditure side of the diagram all the items which appear on the credit side of the General Cash Book also appear on the debit side of the appropriate Ledger accounts. On the income side of the diagram, all those amounts which appear on the debit side of the General Cash Book also appear on the credit side of the appropriate accounts in the Ledger.

CLASSES OF BOOKS

There are two classes of account books used in all modern systems of accountancy—Subsidiary Books or Books of Original Entry and Double Entry Books. The subsidiary books exist for the sole purpose of absorbing and classifying the mass of detail and so keeping the double entry books mainly for the essential figures. The subsidiary books take in detail and give out totals to the double entry books.

In this system for voluntary hospitals the subsidiary books are the Expenditure Journal and the Cash Received Book. The double entry books are the Ledger and the General Cash

Book. Other books, such as Wages Books, Dividend Registers, etc., are not books of account but are merely Registers containing information amplifying the data in the books of account. All transactions are first recorded in a subsidiary book, and are posted from that book to the debit side of one account and to the credit side of another account in the double entry books.

ERRORS

One of the main advantages of the double entry system is that errors almost cry aloud their existence. If the Trial Balance agrees, it is fairly safe to assume that there are no errors. If the Trial Balance does not agree, this is a plain indication that at least one error has been made.

There are five different kinds of error—

1. Errors of Omission.
2. Errors of Commission.
3. Errors of Principle.
4. Clerical Errors.
5. Compensating Errors.

An Error of Omission occurs when a transaction is entirely unrecorded.

An Error of Commission is the incorrect recording of a transaction.

An Error of Principle arises where a transaction is recorded in a fundamentally incorrect manner.

A Clerical Error is usually a posting error.

A Compensating Error is one which is offset by another error or errors in the other direction so that it is not disclosed in the Trial Balance. This coincidence occurs so rarely that it is safe to assume, as stated previously, that if the Trial Balance agrees there are no errors.

As everything which is entered in the subsidiary books in detail finds its way, in totals, to the double entry books, it follows that the double entry books will contain all the information necessary for the compilation of an Income and Expenditure Account and Balance Sheet.

CHAPTER II

THE COLLECTION AND ANALYSIS OF ACCOUNTING DATA

THE accounting data is, in the first place, collected and analysed in the subsidiary books, and this chapter is accordingly devoted to the two books of original entry.

THE CASH RECEIVED BOOK

Form No. 1 shows a simple form of an analytic Cash Received Book which is not laid down as a hard and fast standard. The columns and the headings may be varied to suit the needs of individual hospitals. The main idea is that columns are provided for only those classes of income which occur with any frequency, a column headed "Other Receipts" taking all those items which occur only once or twice a month. At the end of each month the "Other Receipts" column is analysed and a summary made out of the whole receipts for the month. The total of this summary should agree with the total of the Bank column.

Each month is dealt with by itself and the totals for the month are not carried forward to the succeeding month. The monthly summary is written in the debit side of the General Cash Book.

Amounts which are paid direct to the bank, such as interest, dividends, etc., are not dealt with in the Cash Received Book but are entered direct into the General Cash Book as explained later. Subscriptions paid direct to the bank are not usually very numerous as the average subscriber seems to have a rooted objection to giving a definite order to his banker to pay charitable subscriptions year after year. They are conveniently dealt with in the Cash Received Book, taking care that the amounts are also entered in the Bank column. It is a safe rule to enter everything in the Cash Received Book for which a receipt is given, and this will include practically every item of income except dividends and interest.

The Cash Received Book, in addition to its analytic purpose, serves as a check of the cash in hand but not yet banked. The difference between the aggregate of all the income columns and the total of the Bank column shows the amount of cash remaining in the hands of the cashier. The entries in the Bank column are a complete record of amounts banked. It should, of course, be a cardinal rule from which there is no exception that all cash received as income must be banked intact. This cash should never be used for the payment of any expenditure or for any other purpose whatever.

THE EXPENDITURE JOURNAL

An examination of the Expenditure Journal (Form No. 2) will show that several classes of expenditure are not included in the headings of the columns shown. This Journal is used entirely for expenditure incurred on credit, cash expenditure being dealt with in the General Cash Book and the Ledger. Hence the absence of columns for salaries and wages, the treatment of which will be explained in a later chapter. A further economy of columns, making for simplicity and avoiding unwieldiness is effected by omitting all columns for such items as Audit Fee, Rates, Law Charges, etc. It seems almost superfluous to provide a column for Audit Fee, for instance, in the ready printed books which are on sale, when only one entry for the whole year is made. All these infrequent items are dealt with in a column headed "Other Accounts."

The Expenditure Journal is entered up from the invoices, ruled off and totalled monthly. Each month is dealt with by itself and the monthly totals are not carried forward to the succeeding month. The monthly totals of the expenditure columns are posted to the debit side of the appropriate expense accounts in the Ledger. (See under "Ledger.")

The *contra* entry is made by posting the total of the "Total" column (which is also the aggregate of the totals of the expenditure columns) to the credit of a "Sundry Creditors Account" in the Ledger. Thus the same amount is posted to the debit of various accounts as is posted to the credit of another account.

If it is desired to keep a separate account for each creditor, the individual items in the "Total" column should be posted to the credit of the individual personal accounts instead of posting the total to a "Sundry Creditors" account.

The advantages of keeping a separate personal account for each creditor are—

1. A complete record of all the transactions with any one person or firm is displayed on one page of the Ledger.
2. Discounts, returns, etc., are far less likely to cause trouble at balancing time.
3. The personal accounts act as a convenient index for reference to vouchers in order to obtain prices, quantities, and other particulars when needed for costing.
4. The terms of payment, discount allowed, address, and other useful information may be entered at the head of each personal account.
5. Any risk of paying twice for the same goods is eliminated.
6. It is theoretically correct to keep separate personal accounts for each creditor.

Against these advantages may be set the labour and time involved in the individual postings from the Expenditure Journal to the credit of the personal accounts, and the individual postings from the General Cash Book to the debit of these accounts. As the advantages just about equal the disadvantages, the question resolves itself into a matter of personal preference.

CHAPTER III

THE BOOKS OF DOUBLE ENTRY

AFTER the detailed mass of accounting data has been collated and classified in the subsidiary books, as explained in the preceding chapter, it is transferred in totals to the books of double entry.

THE GENERAL CASH BOOK

A simple two-column Cash Book is all that is necessary to serve as a General Cash Book (Form No. 3).

On the debit side will appear the monthly summary from the Cash Received Book together with any items of income which have been paid direct to the bank, such as dividends, interest, etc. The dividends are entered direct into the General Cash Book from the dividend counterfoils, the first cash column being used as a record of income tax deducted and the net amount of the dividend being entered in the second, or effective, cash column. In cases where dividends are very numerous the details may be entered in a separate Dividend Register and the monthly totals only entered in the General Cash Book.

The first column, used as a record of deductions of income tax, is not an effective cash column and forms no part of the double entry system. It is merely a memorandum column used for the purpose of having a complete record of income tax deductions so that the tax claim form is easily and quickly completed when making a claim.

The credit side of the General Cash Book is written up from the cheque book counterfoils and will contain mainly payments to creditors. In it will also be entered such sundry items as cheque books, bank interest on overdraft, bank commission, etc., and the regular monthly entries of Salaries and Wages Imprest Account and Petty Cash Imprest Accounts.

SALARIES AND WAGES

It is recommended that the salaries and wages should be paid from an imprest account held by the Accountant or Secretary.

The word imprest means "held" or "retained." Under the Imprest System a round sum of money is advanced and this advance is always kept at the same figure by drawing a cheque at the end of each month for the exact amount spent.

A cheque for a round sum sufficient to cover the payment of a month's salaries and wages is, therefore, drawn. The amount is credited in the General Cash Book and debited to an account in the Ledger headed "Salaries and Wages Imprest Account" (Form No. 4). At the end of each month the amount spent on salaries and wages is analysed, the analysis written in the credit side of the Imprest Account and posted from there to the debit of the appropriate expense accounts in the Ledger. A cheque is then drawn for the amount spent, credited in the General Cash Book and debited to the Imprest Account, which raises the imprest amount to its original figure ready for the payment of another month's salaries and wages. Forms 5 and 6 show suitable forms of Salaries and Wages Books.

PETTY CASH

The petty cash should also be dealt with under the imprest system, but, instead of an account in the Ledger as for salaries and wages, a separate Petty Cash Book is kept. A single column Cash Book is usually sufficient for petty cash. The expenditure for the month is analysed and a summary written in the Petty Cash Book every month. The items in the summary are then debited to the appropriate expense accounts in the Ledger.

POSTINGS FROM THE GENERAL CASH BOOK—DEBIT SIDE

The gross amount of dividends and interest, i.e. the amount in the effective cash column plus the income tax, is posted to

the credit side of the "Dividends and Interest Account" in the Ledger and to complete the double entry the amount of the tax is posted to the debit of "Income Tax Account." The Income Tax Account is a debtors' account, and the debit balance shows the amount outstanding in respect of income tax deducted at source. When the refund is made, the amount is debited to the General Cash Book and from there posted to the credit of the Income Tax Account.

The monthly summary which is extracted from the Cash Received Book and entered in the debit side of the General Cash Book is dealt with as follows—

All items of true income are posted to the credit side of the appropriate income account in the Ledger, i.e. the amount of subscriptions received during the month as shown by the summary is posted to the credit of the "Subscriptions" Account, the total of donations to the "Donations" Account, and so on. Items which are not true income, such as spirit duty refund, sales of kitchen waste, etc., are posted to the credit of the appropriate expense account and not to an income account, i.e. the amount received in respect of spirit duty refund is credited to "Drugs" Account, whilst the amount of the receipts for kitchen waste is credited to "Provisions" Account.

POSTINGS FROM THE GENERAL CASH BOOK—CREDIT SIDE

By far the largest number of entries on the credit side of the General Cash Book will be payments to creditors. If personal accounts are kept, these items will be posted in detail to the debit of the appropriate personal accounts. If separate personal accounts are not kept the total of each batch of cheques sent, or the total of payments for a week or month, or the total of each page, will be debited to "Sundry Creditors" Account.

Other items to be posted will be the amounts of the monthly cheques drawn for salaries and wages and petty cash. These are posted to the debit of the "Salaries and Wages Imprest"

Account in the Ledger and to the debit of the Petty Cash Book respectively.

Sundry items, such as cheque books, interest on overdraft, bank commission, etc., are posted to the debit of the appropriate expense accounts in the Ledger.

The inner cash column on the credit side of the General Cash Book is used to record cash discounts allowed by creditors. The discount is posted to the debit of the creditor's account when posting the cash, and, either individually, or collectively through a "Discount" Account, to the credit of the appropriate expense accounts in the Ledger.

Where the postings are made individually, the procedure is—

Dr. Creditor's Account.
Cr. Expense Account.

Where the postings are made collectively, the following procedure is necessary—

Dr. Creditors' Account.
Cr. Discount Account.

Dr. Discount Account.
Cr. Expense Account.

In the collective method of posting discounts, the Discount Account is introduced to summarize the items and to save labour by reducing the number of individual postings (Form No. 7).

RECONCILIATION OF THE GENERAL CASH BOOK WITH THE BANK PASS BOOK

The reconciliation of the Cash Book and Bank Pass Book or Statement should be made at the end of every month. A Reconciliation Statement need only be written in the General Cash Book once a year at the end of the financial period. The Statement should commence with the bank balance as shown by the Bank Statement and finish with the balance as shown

DISCOUNTS ACCOUNT

June 30	To Provisions	1	£	2	s.	7	d.	6		June 30	By General Cash Book	53	£	9	s.	13	d.	—
	“ Drugs	3		5	—	6												
	“ Cleaning	17		1	5	—												
	“ Establishment	29		1	—	—												
				59	13	—								£	9	13	—	
July 31	To Dressings	5	£	9	3	—	s.	d.		July 31	By General Cash Book	55	£	17	7	6		
	“ Instruments	7		5	14	—												
	“ Bedding, etc.	15		2	10	6												
				£	17	7	6							£	17	7	6	

by the General Cash Book. An example of a Reconciliation Statement is here shown—

RECONCILIATION STATEMENT

	<i>£</i>	<i>s.</i>	<i>d.</i>
Balance as per Bank Statement	1,609	10	-
<i>Add</i> amount entered in Cash Book, 31st Dec., but not banked until 1st Jan.	35	4	10
	<hr/>	<hr/>	<hr/>
Deduct cheques drawn but not presented	<i>£</i> 1,644	14	10
	174	7	9
	<hr/>	<hr/>	<hr/>
Balance as per General Cash Book	<i>£</i> 1,470	7	1
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CHAPTER IV

THE BOOKS OF DOUBLE ENTRY (*continued*)

THE General Cash Book has been dealt with separately in the preceding chapter, but it must not be forgotten that, for double entry purposes, it is an integral part of the Ledger. It is, in fact, a Ledger account bound up separately because of the large number of entries which it has to contain.

THE LEDGER

The Ledger is the repository of all the grouped and classified information from which is compiled the Income and Expenditure Account and the Balance Sheet.

There are three kinds of Ledger accounts—personal, nominal, and real. Personal accounts record transactions with persons. Nominal accounts record expenses, losses, income, gains, etc. Real accounts are accounts of property and assets.

Personal accounts are, therefore, opened for creditors and debtors.

Nominal accounts are opened for all classes of income and expenditure, i.e. a separate account is opened for each class of income and expenditure so that the accounts will give the information necessary to compile an Income and Expenditure Account which is in accordance with the *pro forma* issued by the Revised Uniform System.

Nominal accounts are opened for the purpose of recording Capital items (Endowment Fund, General Fund, etc.).

Real accounts are opened for recording particulars of the assets.

The personal accounts are kept in one section of the Ledger, the nominal accounts affecting income and expenditure in another section, whilst a third section is used for the nominal and real accounts affecting capital and assets.

Form No. 8

SUNDRY CREDITORS' ACCOUNT

		Jan.		Feb.		Mar.			
		£	s. d.	£	s. d.	£	s. d.	£	s. d.
Jan. 31	To Cash	153	3 1						
	Discount	153	3 12 1						
	Balance carried down . . .	✓	9						
		£5,485	7 11					£5,485	7 11
Feb. 28	To Cash	159	4 3						
	Discount	159	3 2 8						
	Balance carried down . . .	✓							
		£3,763	4 3					£3,763	4 3
		17	3 2 8					2,518	12 9
		870	8 8					2,132	3 4
		£4,650	16 1					£4,650	16 1
								870	8 8

By Balance from Last Year . . .
 ,, Expend. Journal . . . 37

By Balance brought down . . ✓
 ,, Expend. Journal . . . 39

By Balance brought down . . ✓

ACCOUNTS AFFECTING PERSONS—CREDITORS

Separate pages of the Ledger are headed with the name of each creditor, if it is desired to keep separate personal accounts. If it is not so desired, the whole of the transactions affecting creditors are recorded in one account headed "Sundry Creditors."

On the debit side of the Creditors' Account will appear the postings from the credit side of the General Cash Book, whilst on the credit side of the Creditors' Account will appear the postings from the Expenditure Journal (Form No. 8). The balance of the Creditors' Accounts show the total amount due to creditors.

ACCOUNTS AFFECTING PERSONS—DEBTORS

A separate account is opened for each debtor and debited with the amount due. The *contra* entry appears on the credit side of a nominal income account. Debtors' accounts will not usually be very numerous, being in the main opened under the name of Public Authorities, etc., and the amounts debited to them will be in respect of services rendered.

The particulars for the Ledger accounts will be obtained from the account or return rendered periodically to the Authority concerned. Care must be taken that when the amount is paid it is credited to the personal account concerned and not to the nominal income account.

Amounts due from patients are better dealt with on a cash basis. The amounts are credited to the nominal income account headed "In-patients" as a posting from the General Cash Book, i.e. they are credited only when they have been received. If, however, it is desired to take credit for the value of services rendered to private patients before the accounts are actually paid, the procedure is to debit a personal account or accounts and to credit a nominal income account with the value of the services rendered. Here again, care must be exercised that the amounts when received are posted from the General Cash Book to the credit of the personal

Form No. 9

SUBSCRIPTIONS ACCOUNT

Showing Last Two Months of Financial Period

Nov. 30	To Balance carried down .	✓			Oct. 31	By Balance brought down .	✓		£	s.	d.
					Nov. 30	" Cash .	175		4,383	10	6
									372	10	4
									<u>£4,756 - 10'</u>		
Dec. 31	To Income and Expenditure Account	141			Nov. 30	By Balance brought down .	✓		£	s.	d.
					Dec. 31	" Cash .	179		4,756	-	10'
						" Outstandings Account	63		129	10	2
									73	-	-
									<u>£4,958 11 -</u>		

account and not to the credit of the nominal income account, otherwise credit will have been taken twice for the same item of income.

NOMINAL ACCOUNTS—INCOME (Form No. 9)

An account is opened for each class of income as subdivided by the Revised Uniform System.

The credit entries will be—

1. Postings from the debit side of the General Cash Book as explained in the last chapter.

2. Entries made for the purpose of taking credit for income accrued due but not paid as explained in the preceding section of this chapter.

3. Adjusting entries made at the end of the financial period for the same purpose as (2). These will take the form of—

(a) Entries taking credit for subscriptions, donations, etc., in respect of the present financial period, but not paid until the following financial period. These should not be taken into account unless they are actually received before the accounts are closed for the present financial period.

(b) Entries taking credit for dividends, etc., accrued due but not received at the end of the present financial period.

The procedure for the whole of the entries under (3) is to credit the nominal income accounts concerned and to debit an "Outstanding Suspense" Account with the total or with sub-totals. When the income is actually received in the following financial period, the amounts are posted from the debit side of the General Cash Book to the credit side of the Outstandings Suspense Account, thus closing that account. Probably the only debit entries in the nominal income accounts, with the exception of the closing entries which will be explained later, will be entries rectifying errors. For instance, where an amount has been credited to Subscriptions instead of to Donations, the Subscriptions Account would be debited and the Donations Account credited with the amount of the error.

Form No. 10

DRESSINGS ACCOUNT

Showing Last Two Months of Financial Period

Oct. 31	To Balance brought down	√	9	7	153	7
Nov. 30	By Expenditure Journal	39	6	9	√	9
			16	4		4
			<u>£1,606</u>	<u>16</u>		<u>4</u>
Nov. 30	To Balance brought down	√	9	9	141	7
Dec. 31	By Petty Cash	23	3	6		7
	By Expenditure Journal	41	2	4		7
			<u>£1,743</u>	<u>5</u>		<u>7</u>
				9		7
			<u>£1,605</u>	<u>19</u>		<u>5</u>
				3		7
			<u>£1,743</u>	<u>5</u>		<u>7</u>

NOMINAL ACCOUNTS—EXPENDITURE (Form No. 10)

An account is opened for each class of expenditure as subdivided by the Revised Uniform system.

The debit entries will be postings from—

1. The Expenditure Journal.
2. The credit side of the General Cash Book.
3. The credit side of the Salaries and Wages Imprest Account.
4. The credit side of the Petty Cash Book.

The credit entries will be—

1. Postings from the Discount Account (or direct from the discount column on the credit side of the General Cash Book, if the number of entries do not warrant the opening of a Discount Account).
2. Postings from the debit side of the General Cash Book (items such as spirit duty refund, etc.).
3. Rectification of errors and transfers from one account to another. (See under "Laundry Account.")
4. The closing entries.

NOMINAL ACCOUNTS—CAPITAL**REAL ACCOUNTS—ASSETS**

The nominal accounts affecting capital and the real accounts recording assets are treated separately in the following chapter.

THE INCOME AND EXPENDITURE ACCOUNT

At the end of the financial year all the nominal income and expense accounts are closed by transferring the balances from the individual accounts to an Income and Expenditure Account opened in the Ledger. The whole of these accounts with the Income and Expenditure Account are then taken from the Ledger, which must be of the loose-leaf type, and bound up in a separate binder. New accounts then take their place in the Ledger ready for the next financial period.

The closing entries for the Income Accounts are—

- Dr.* Income Accounts,
Cr. Income and Expenditure Account,
 with the amount of the balance on each Income Account.

The closing entries for the Expense Accounts are—

- Dr.* Income and Expenditure Account,
Cr. Expense Accounts,
 with the amount of the balance on each Expense Account.

The resultant Income and Expenditure Account will show the expenditure on the debit or left-hand side and the income on the credit or right-hand side. The *pro forma* account of the Revised Uniform System is shown the opposite way which is incorrect.

Interim Income and Expenditure Accounts may be prepared at any time without closing the Income and Expense Accounts by writing the balances of these accounts in a form of Income and Expenditure Account.

The Income and Expenditure Account published in the Annual Report is, of course, an exact copy of the Account in the Ledger, with one or more previous accounts inserted side by side for purposes of comparison.

CHAPTER V

CAPITAL AND ASSET ACCOUNTS

THE capital funds and their relative asset accounts must be kept entirely separate and distinct from those accounts which are concerned only with revenue. It is, therefore, recommended that a separate Cash Account be kept where the assets of a capital fund are held wholly or partly in cash. Such Cash Account may be kept at the end of the General Cash Book, in a separate Cash Book, or in a Ledger Account. The last method is suitable only where the cash transactions are few in number. The Capital Account of the fund is a Ledger Account headed with the name of the fund and bearing on the credit side the total amount of the fund. As this amount must be represented by assets of some description the *contra* entries appear on the debit side of the appropriate asset accounts, e.g. Endowment Fund amounts to £10,000 of which £9,500 is invested and the balance held in cash. This would appear in the Ledger as follows—

THE CAPITAL ACCOUNT. CREDIT BALANCE.	
Endowment Fund	£10,000
THE ASSET ACCOUNTS. DEBIT BALANCES.	
Endowment Investments Account	£9,500
Endowment Cash Account	£500

BUILDING FUND

Similarly, the Building Fund amounts to £50,000 of which £40,000 has been spent on buildings, £5,000 is temporarily invested, and £5,000 is held in cash. These accounts would appear as follows—

THE CAPITAL ACCOUNT. CREDIT BALANCE.	
Building Fund	£50,000
THE ASSET ACCOUNTS. DEBIT BALANCES.	
Land, Buildings and Equipment Account	£40,000
Building Investments Account	£5,000
Building Cash Account	£5,000

Where the original cost of the hospital buildings cannot be obtained, the Revised Uniform System requires a note on the Balance Sheet stating that "The cost of the Site, Buildings, Furniture and Appliances of the Hospital acquired prior to is not included in the Balance Sheet."

In the case of those special funds held for such purposes as the provision of surgical appliances for patients, convalescent treatment, etc., it becomes necessary to adjust the Capital Account at the end of each financial period. The amount of surplus income for the year is credited to Capital Account, or, if the expenditure exceeds the income, the amount of the deficit is debited to Capital Account, thus increasing or decreasing the amount of capital as the case may be. The following example will show the procedure—

CONVALESCENT FUND

A Convalescent Fund of £5,000 is represented by an investment of £4,500 and cash £500. The receipts from dividends, donations, etc., for the year were £250, the expenditure on providing treatment for patients in convalescent homes amounting to £300. At the end of the financial period the accounts, after adjustment, will appear as follow—

THE CAPITAL ACCOUNT. CREDIT BALANCE.	
Convalescent Fund	£4,950
THE ASSET ACCOUNTS. DEBIT BALANCES.	
Convalescent Investment Account	£4,500
Convalescent Cash Account	£450

In all cases of capital income the Capital Account is credited and the Asset Account concerned is debited.

On the other hand, capital losses are debited to Capital Account and credited to the Asset Account recording the particular asset which has been lost. The following example will make this clear—

SAMARITAN FUND

Samaritan Fund Investments at a book value of £1,000 are sold for £950.

<i>Dr.</i> Samaritan Fund,	
<i>Cr.</i> Samaritan Investments Account,	
with the amount of the loss	£50
<i>Dr.</i> Samaritan Cash Account,	
<i>Cr.</i> Samaritan Investments Account,	
with amount of the sale	£950

GENERAL FUND

The General Fund is the only Capital Account which is affected by the Revenue Accounts of the hospital. The General Fund is debited with the deficit, or credited with the surplus, on each year's working. The Ledger entries are—

<i>Dr.</i> General Fund,	
<i>Cr.</i> Income and Expenditure Account,	
with the excess of expenditure over income where there is a deficit.	
<i>Dr.</i> Income and Expenditure Account,	
<i>Cr.</i> General Fund,	
with the excess of income over expenditure where there is a surplus.	

The appropriate entry is made before the Income and Expenditure Account is taken out of the Ledger and has the effect of closing that account. Where the balance is on the credit side of the General Fund it represents the excess of the assets over the liabilities of the hospital. If the balance is on the debit side it represents the excess of liabilities over assets and the account is then really a Deficit Account.

CHAPTER VI

THE BALANCE SHEET

THE Balance Sheet is a statement of assets and liabilities as at the date of the balancing, compiled to show the financial position of the hospital. It is, in fact, a classified summary of the debit and credit balances remaining in the Ledger after the preparation of an Income and Expenditure Account.

The Balance Sheet is not an account; it is merely a statement of the balances in the Ledger, and for this reason it is incorrect to speak of "carrying amounts to the Balance Sheet." What is meant is that the amounts are carried to Capital Accounts in the Ledger and then subsequently shown on the Balance Sheet as additions to, or deductions from, the Capital Accounts concerned.

It should be noted that, in the *pro forma* Balance Sheet of the Revised Uniform System, the assets and liabilities are marshalled in a particular order. The assets are ranked in the order in which they are available to pay off liabilities, whilst the liabilities are ranked in the order in which they are payable.

Before preparing the Balance Sheet it is advisable to compile a list of the balances as they appear in the Ledger and to balance this. It is then an easy step to combine the balances where necessary and summarize according to the order mentioned.

Items, such as the Salaries and Wages Imprest balance and the Petty Cash balance, should be combined with the Cash at Bank and in hand on General Fund. If there is an overdraft at the bank on the General Account they should be deducted and the net amount only shown on the Balance Sheet. The Outstandings Suspense Account and the Income Tax Account should be combined with the item "Sundry Debtors."

The Capital Funds with their respective Assets Accounts

should be capable of being easily picked out and balanced separately, thus leaving the General Fund as the difference between all the other assets and liabilities. The regulations of the Revised Uniform System should be carefully studied before the Balance Sheet is drawn up.

CHAPTER VII

MISCELLANEOUS ACCOUNTING MATTERS

STOCKS OF UNISSUED STORES

THE Uniform System contains the provision that stocks of unissued stores must be taken into account in arriving at the balance of the Income and Expenditure Account. Very few of the voluntary hospitals comply with this provision, and the system of accounting outlined in the preceding pages contains no reference to stocks of unissued stores for that reason. It was considered advisable to treat this matter separately so that the stocks could be taken into account or ignored entirely according to personal preference. If it is desired to adhere strictly to the Uniform System by taking into account the stocks of unissued stores the procedure is as follows—

The stocks of unissued stores on hand should be valued at cost and debited to the appropriate expense accounts at the commencement of the financial period. The *contra* entry is a credit of the same amount to the General Fund.

At the end of the financial period stock is again taken, valued at cost and credited to the appropriate expense accounts, the *contra* entry this time being a debit to a "Stocks of Unissued Stores" Account opened in the Ledger.

After the books have been balanced and the Balance Sheet prepared (the balance of the "Stocks of Unissued Stores Account" will appear in the Balance Sheet), the Stock Account is closed by transferring the amount of the stock to the various expense accounts concerned. The Ledger entries are—

Dr. Expense Accounts.
Cr. "Stocks of Unissued Stores" Account.

These entries, which are the opening entries on the expense accounts for the new financial period, have the effect of closing the "Stocks of Unissued Stores" Account.

Another method of dealing with the stocks on hand is as follows—

The cost of all goods not immediately issued is debited, not to the expense accounts as explained in the previous pages, but to a "Stores" Account opened for this purpose in the Ledger. This "Stores" Account is credited with the cost of all issues, the *contra* entries being to the debit of the expense accounts. Thus, the "Stores" Account balance will always represent the cost of the stocks of unissued stores on hand and only the cost of the stores actually consumed are charged to the Income and Expenditure Account. If this latter method is adopted, a further column will be required in the Expenditure Journal headed "Stores."

LAUNDRY ACCOUNT

The regulations of the Uniform System require that all the expenses of laundry work done on hospital premises are to appear under the heading of "Domestic" in the Income and Expenditure Account. The best procedure to adopt in order to carry out this regulation is to make a series of monthly, quarterly, or yearly transfers from certain of the expense accounts to the "Laundry" Account in the Ledger. Certain of the direct expenditure which is easily arrived at is debited direct to "Laundry" Account. Such direct expenses are wages, materials, repairs and renewals, etc. In the case of such expenditure as supervision, salaries, board, uniform, fuel, power, lighting, water, insurance, and rates, it becomes necessary to make apportionments. In the first instance, all these indirect expenses are debited to their appropriate expense accounts and the laundry apportionment transferred therefrom to the "Laundry" Account, the Ledger entries being—

Dr. Laundry Account,
Cr. Expense Accounts,
with the amount of the laundry apportionment.

It is impossible to lay down any definite rules as to the bases upon which apportionments are to be made. To obtain

anything like an accurate result, very careful consideration must be given to this highly technical subject.

In the case of fuel, power, light and water, the Consulting Engineer of the hospital is obviously the best judge and adviser.

For the apportionment of insurance, the policies will yield valuable information. The engineering policies will certainly give the laundry machinery values separately and the premiums are then easily ascertained. If the laundry building is not stated separately on the fire policy, the insurance company will be able to give a very close estimate. Employers' Liability Insurance is an easy calculation when the rate per cent charged is ascertained from the policy.

The apportionment for rates may be made on the same basis as the fire insurance.

WORKS DEPARTMENT

Where a hospital maintains a Works Department to carry out the repairs or renewals to buildings, plant, equipment, etc., it is advisable to charge all the expenses of the Works Department to one account in the Ledger, apportion the total as between capital and revenue expenditure, then transfer the apportioned amounts to their proper Ledger accounts.

For this purpose the fullest information as to time and materials are absolutely essential, and complete records should be kept by the Works Department of the time spent and the materials used on each job.

From the information obtained, the whole cost of the Works Department is allocated to the Capital and Revenue Accounts concerned, the entries for which are—

- Dr.* Capital Accounts,
Cr. Works Department Account,
 with the amount of capital expenditure.
- Dr.* Expense Accounts,
Cr. Works Department Account,
 with the amounts of revenue expenditure.

ESTATE ACCOUNT

In those cases where a hospital owns landed property which is revenue producing, it is advisable to keep a separate Estate

Account. The Estate Account is debited with all direct and indirect expenditure and credited with all income arising from the estate.

Apportionments of administrative expenditure will be necessary, the entries for which are—

Dr. Estate Account,
Cr. Expense Accounts,
with the amount of the apportionment.

The Estate Account is closed at the end of the financial period by means of the following entries—

Dr. Estate Account,
Cr. Invested Property sub-account,
with the balance of the Estate Account.

GIFTS IN KIND .

Where these are purchased by an association connected with the hospital, they are taken into account at cost price. If given by private donors, the estimated market value is the figure which is entered in the accounts. The necessary entries are—

Dr. The appropriate Expense Accounts.
Cr. Gifts in Kind Account. (An Income Account.)

SUPERANNUATION CONTRIBUTIONS

NATIONAL HEALTH INSURANCE

UNEMPLOYMENT INSURANCE

Both the employer's and the employee's contributions in respect of superannuation, National Health Insurance, and Unemployment Insurance, are charged through the Salaries and Wages Imprest Account to the same expense account as the salaries and wages in respect of which the deductions and contributions were made.

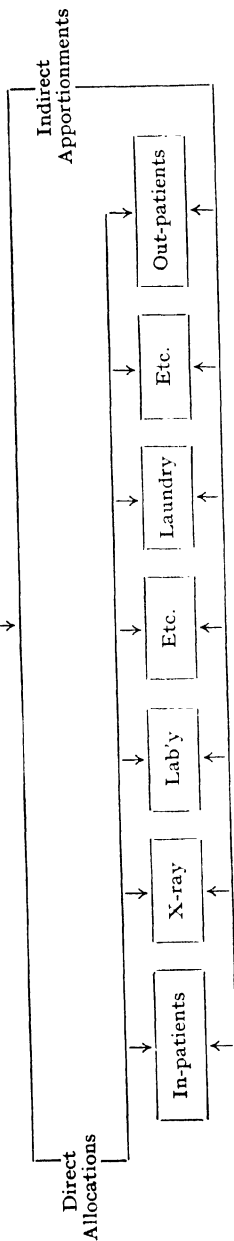
These extras are loaded on the main amounts when the analysis of the Salaries and Wages Imprest Account is made.

DIAGRAM SHOWING SEPARATION OF IN-PATIENT FROM OUT-PATIENT EXPENDITURE

FIRST STAGE

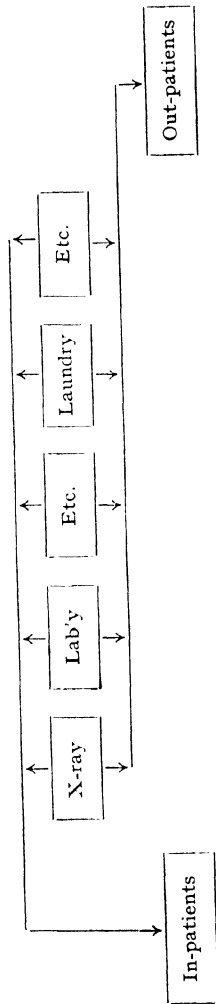
DIVISION OF EXPENDITURE BETWEEN IN-PATIENTS, OUT-PATIENTS, AND OTHER DEPARTMENTS WHICH SERVE BOTH IN- AND OUT-PATIENTS

TOTAL EXPENDITURE



SECOND STAGE

DIVISION OF ALL OTHER DEPARTMENTS' EXPENDITURE BETWEEN IN-PATIENTS AND OUT-PATIENTS



CHAPTER VIII

THE STATISTICAL TABLES

THE Uniform System contains detailed information as to the definition and enumeration of in-patients and out-patients, and the rules and regulations governing these matters are accordingly not duplicated here. The main difficulty which confronts the compiler of the Statistical Cost Tables is the separation of the in-patient and out-patient expenditure, and this section is mainly devoted to that part of the work.

The problems of costing and cost accounts are essentially individual, and, as previously stated in connection with laundry costing, it is impossible to lay down definite rules of apportionment. One method of apportionment may answer admirably in one hospital and be a complete failure in another exactly similar hospital.

The Uniform System lays down the 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. This is a counsel of perfection which can be followed in its entirety only where a complete and efficient system of departmental costing is in operation. It is surprising, however, how much can be done by the intelligent use of continuous records of departmental stores issues, repairs, direct departmental purchases, departmental consumption of water, electricity, etc.

It will be found that the best method of separating the in-patient from the out-patient costs is to deal with the total expenditure of the hospital in two distinct classes: A. Direct Expenditure, and B. Indirect Expenditure. The ideal to be aimed at is to get as much of the expenditure into Class A as is humanly possible. Class A can be split up into its component parts (in-patient and out-patient) on a mathematical basis so that estimation and guesswork are eliminated. Class B cannot be split up on anything like such a scientific basis,

and here estimation and apportionment must of necessity play a large part.

It will be seen, therefore, that the more expenditure is classified under "A. Direct Expenditure," the more accurate and reliable will be the final result.

A. DIRECT EXPENDITURE

Expenditure incurred which can be definitely traced to specific departments should be recorded as and when the goods are purchased, the issues are made, the work is performed, etc., i.e. continuous cost accounts of the direct expenditure should be open and receiving their debits all the year round. These records, dignified by the name of cost accounts for convenience, are extremely simple accounts of expenditure which can be directly allocated to in-patients, out-patients, or one or other of the special departments which serve both in-patients and out-patients, such as X-ray, Laboratory, Laundry, Nurses' Home, etc.

These accounts form no part of the double entry system of accounting explained in the preceding pages. They are extra or outside records kept for the purpose of the Statistical Tables. If such accounts are kept and entered up weekly or monthly, complete records of the direct expenditure will then be available at the time when the Statistical Tables have to be compiled, and only the indirect expenditure is left to be dealt with.

The following are a few general suggestions on the separation of direct expenditure. Both here and in the section under "Indirect Expenditure" the items of expenditure are dealt with in the same order as they appear in the Income and Expenditure Account.

1. PROVISIONS.

Expenditure on provisions cannot usually be dealt with directly. See under "Indirect Expenditure."

2. SURGERY AND DISPENSARY.

Drugs. Where it is possible to allocate directly to departments (as when separate dispensaries are used), this should be

done by charging to the continuous cost accounts the drugs purchased for each dispensary. If stocks are taken into account in the Income and Expenditure Account, they must also be taken into consideration here. The opening stock for the period is debited and the closing stock credited.

For those cases where it is not possible to allocate directly, see under "Indirect Expenditure."

Dressings, Bandages, etc. Expenditure under this sub-head can be allocated directly to departments by means of the weekly issue books or requisitions.

Instruments. Here also direct allocation can be made. Instruments purchased are charged to the departments requisitioning them. Repairs are charged to the departments concerned.

Wines and Spirits. With the exception of perhaps a small consumption of brandy in the Out-patient Department, the whole expenditure is allocated directly to in-patients.

Dispensing Salaries. Where there are separate dispensaries for in-patients and out-patients, direct allocation may be made. Otherwise, see under "Indirect Expenditure."

Sundries. Allocate as "Dressings" (above).

Films are directly allocated to X-ray continuous account.

3. DOMESTIC.

Furniture, etc. Purchases of new furniture can be directly allocated to the departments concerned. Only in such departments as Administration will the amount be dealt with under Indirect Expenditure. Repairs are charged to the department requisitioning.

Laundry. See under "C. Departmental Cost Accounts."

Cleaning, etc. Directly allocate as much annual cleaning as possible. Deal with the balance under Indirect Expenditure. Issues of cleaning materials can be charged direct to departments by means of the issue or requisition books.

Water. Directly allocate wherever possible by means of check meters. For amount not directly allocable, see under "Indirect Expenditure."

Fuel. See under "Indirect Expenditure."

Lighting. Directly allocate wherever possible by means of check meters. Deal with the unallocable balance as explained under "Indirect Expenditure."

Uniforms. If complete Linen Room records are kept, a certain proportion can be directly allocated. The major portion of this item of expenditure will, however, probably fall to be dealt with under Indirect Expenditure.

Sundries. If no part is directly allocable, treat the total as explained under "Indirect Expenditure."

4. SALARIES AND WAGES.

Medical. Salaries of Casualty Officers and whole-time Clinical Assistants may be directly allocated to Out-patient Department. Salaries of Residents who spend time in both departments are dealt with under "Indirect Expenditure." Remuneration of anaesthetists may usually be directly allocated.

Nursing. Directly allocate all salaries of Sisters and Nurses employed wholly in their respective departments.

Salaries of Nursing Administrators (Matron, Assistant Matrons, Sister Tutors, Housekeeping Sister, etc.) are dealt with under "Indirect Expenditure."

Other Officers. Directly allocate wherever possible (i.e. Ward Porters, Ward Maids, Theatre Porters, Out-patient Porters, Scrubbers, Kitchen Maids, Out-patient Registration Clerks).

For unallocable wages, see under "Indirect Expenditure."

Superannuation—National Health Insurance—Unemployment Insurance. The allocation follows the salaries and wages.

5. MISCELLANEOUS.

Printing and Stationery. Directly allocate as much as possible by means of the issue or requisition books, and by charging obvious items to the appropriate department. See under "Indirect Expenditure" for unallocable amounts.

Insurance. This item of expenditure is not usually directly

allocable. For the treatment of insurance see under "Indirect Expenditure."

Garden. See "Indirect Expenditure."

Sundries. See "Indirect Expenditure."

6. ADMINISTRATION.

See "Indirect Expenditure."

7. ESTABLISHMENT.

Charge the appropriate departments with costs of repairs.

For the unallocable expenditure, see under "Indirect Expenditure."

8. FINANCE.

See "Indirect Expenditure."

B. INDIRECT EXPENDITURE

The amounts to be apportioned under the various sub-heads of expenditure are the balances remaining after the direct expenditure on in-patients, out-patients, and special departments, etc., has been deducted from the total expenditure, e.g.—

Total Expenditure	£30,000
Deduct Direct Expenditure on—	
In-patients	£20,000
Out-patients	3,000
X-ray Department	1,000
Laboratory	500
Etc.	500
Etc.	500
Etc.	500
	26,000
Balance, Indirect Expenditure, to be apportioned between In-patients, Out-patients, and the Special Departments	<u>£4,000</u>

In practice, this balance will be split up into provisions, drugs, etc., and general suggestions for their apportionment between in-patients, out-patients, etc., are given below.

I. PROVISIONS.

Divide the total yearly cost by the daily average number of patients and staff taking meals. This gives the average cost per head for provisions, and this figure is used as a basis of apportionment. The apportionment of provisions consumed by those members of the staff not wholly employed in one department will follow the apportionment of their salaries and wages, e.g. provisions consumed by members of the administrative staff would be apportioned between the different departments on the same basis as "8. Finance" is apportioned. Under "Provisions," apportionments are required for Medical Staff, Nursing Staff, Works Department Employees, Linen Room Staff, Kitchen Staff, Doctors' Maids, Dining Room Maids, Porters, etc. (See "Salaries and Wages.")

2. SURGERY AND DISPENSARY.

Drugs. Where it has been found impossible to allocate directly, the drugs issued to in-patients and out-patients during sample periods should be recorded and costed. The average ratio between the two departments of the sample periods provides a very rough-and-ready basis of apportionment. Drugs supplied to the special departments are usually not numerous so that a complete and accurate cost of these should be ascertained.

Dressings—Instruments—Wines and Spirits. As all the expenditure on these items can be directly allocated, there will normally be no balance to apportion under Indirect Expenditure.

Dispensing Salaries. The expenditure on this item follows the apportionment of Drugs, unless separate dispensaries are in use or accurate records of the relative time spent on in-patient and out-patient work are kept.

Sundries. Same as under "Dressings" (above).

3. DOMESTIC.

Furniture, etc. The balance of expenditure under this sub-head remaining after the deduction of direct expenditure

should be divided by the daily average number of resident staff and apportioned on the staff basis.

Laundry. See under "C. Departmental Cost Accounts."

Cleaning, etc. Apportion as "Furniture" (above).

Water—Fuel. The major portion of expenditure on water is directly allocable by means of check meters. Of the balance remaining, the proportion used in administrative departments should be apportioned on the same basis as "8. Finance." The expenditure on water and fuel used for making steam should be apportioned on the basis furnished by the Consulting Engineer, who can arrive at fairly accurate estimates by means of evaporation tests, etc.

Lighting. After direct allocation, the small balance remaining will represent the consumption in administrative departments, etc. This should be apportioned as under "Water" (above).

Uniforms. The total expenditure under this sub-head should be divided by the total number of uniformed staff and apportioned on a staff basis.

Sundries. Apportion as for "Furniture" (above).

4. SALARIES AND WAGES.

Medical. The salaries of Resident Medical Officers should be apportioned in accordance with the relative time spent in the Out-patient Department and on Ward work.

The salaries of Medical and Surgical Registrars are apportioned in accordance with the relative number of in-patients and clinical out-patients.

Nursing. After the direct allocation of Sisters and Nurses employed wholly in the In-patient, Out-patient, and Special Departments, there will remain the salaries paid to Nursing Administrators (Matron, Assistant Matrons, Sister Tutor, etc.). This balance should be apportioned on the relative number of Nursing Staff in each department.

Other Officers. After direct allocation of wages paid to employees who are employed wholly in one department, apportionments of the balance are dealt with as follow:

apportion Kitchen Staff, Dining Room Maids, etc., on the basis of the relative number of staff in each department. For porters who spend time in more than one department an average can be obtained by the use of time sheets kept over sample periods. The wages of the Linen Room Staff should follow the apportionment of bedding and linen.

The Engineer's and Boilermen's wages follow the apportionment of fuel and water consumed for the purpose of making steam, after taking into consideration the amount of repair work in each department.

Apportionment of Almoner's salary is based on the relative number of interviews with in-patients and out-patients.

Superannuation—National Health and Unemployment Insurance. The apportionment follows the Salaries and Wages.

5. MISCELLANEOUS.

Printing and Stationery. Apportion the small balance remaining on the same basis as Administration and Finance.

Insurance. Employers' liability premiums will follow the apportionment of Salaries and Wages.

Apportion Third Party premiums on staff basis.

Consult insurance company for apportionment of fire insurance, if the policy schedule does not give separate values.

Engineering premiums should be apportioned as follow: All departmental insurances will have been charged to departments as direct expenditure (laundry, etc.). Boiler-house plant will follow the apportionment of fuel and water used for making steam.

Garden—Sundries. Apportion as for Administration and Finance.

6. ADMINISTRATION.

See "Finance."

7. ESTABLISHMENT.

After the direct allocation of repairs to departments, the balance is apportioned between the departments in the same proportions as the direct allocations.

8. FINANCE.

The expenditure on Administration and Finance is apportioned on the basis of the relative costs of the departments resulting from the separation of all the other main heads.

C. DEPARTMENTAL COST ACCOUNTS OTHER THAN IN-PATIENT AND OUT-PATIENT

After the separation of the total expenditure as outlined above, it becomes necessary to apportion the expenditure on special departments between in-patients and out-patients in order to work out the final costs.

The total cost of each special department has been obtained, and instead of splitting the component parts (provisions, drugs, etc.) of these costs into in-patients and out-patients it will be more convenient to apportion the cost of each department as a whole wherever possible. For instance, the laundry costs will appear as a whole under "Domestic" in In-patients' and Out-patients' Cost Tables; X-ray and Laboratory may also be dealt with as a whole under "Surgery and Dispensary." The Nurses' Home and similar departments do not conveniently fall under any main head, so that the component costs must be dealt with separately and added to the appropriate main heads of the Statistical Tables.

The method of apportionment of the costs of these special departments usually suggests itself on well-defined lines, e.g. X-ray Department will be apportioned on the basis of in-patient and out-patient examinations, Laboratory costs on the basis of the relative number of reports for in-patients and out-patients, laundry on the relative number of articles washed, Nurses' Home on the relative number of Nursing Staff.

CHAPTER IX

LAW RELATING TO VOLUNTARY HOSPITALS

WITHIN the compass of a short manual for the general guidance of hospital officers, it is impossible to give a comprehensive review of the law relating to voluntary hospitals, but the following notes will be found to contain those matters generally affecting hospital secretarial officers in connection with their duties and the examinations in the subject. No attempt is made to treat matters which are dealt with in a general sense in the many published works relating to the various aspects of Mercantile and Industrial Law (e.g. Incorporation, Contracts, Agency, Employers' Liability, Workmen's Compensation, Factory and Workshops Act, State Insurance, Property). The subject is treated in this book from a secretarial rather than from a legal viewpoint.

LIABILITY FOR WRONGS

Torts. A tort is a wrongful act giving the injured party a right to claim a monetary award by way of damages for the injury sustained. As a rule a tort arises independently of contract, e.g. a pedestrian injured through no fault of his own whilst lawfully using the highway or through failure to fence a dangerous place; but there are many instances where a tort arises from and is founded on contract, e.g. a doctor negligently performing an operation upon a fee-paying patient. The contract is formed by the payment of the fee and the tort arises through negligence in performing the operation.

Liability in tort arises very largely through some form of negligence and its application to voluntary hospitals is worth recording.

Definition. Negligence may be simply defined as "failure to do that which a reasonable man would have done, or doing that which a reasonable man would not have done."

Committee and Staff. A hospital committee may be liable to an injured party for the negligence of any member of the staff under its control, for the relationship of committee and staff is governed by the law of master and servant, and a master is liable for the acts of his servant if he expressly or impliedly authorizes those acts. It is a question of fact in each case whether the act of a servant has or has not been authorized, e.g. a committee could not be held liable for the damage caused by a nurse who attempted to extract a patient's teeth, for such an operation would be no part of the nurse's duties, but, if a nurse whilst washing a patient allowed the patient to become scalded, the committee would be liable on the ground that the duties of a nurse included such washing and was impliedly authorized. Similarly, a committee would be liable for the negligence of any servant which arose from incompetence in the performance of special duties, for a committee is under a duty to see that any person whom it appoints, e.g. a doctor or an engineer, possesses the necessary skill and qualifications to competently carry out the special duties for which the person is appointed. Thus it would be no answer for a committee to say that it relied upon the skill and judgment of an engineer if it afterwards appeared that the engineer did not possess the necessary qualifications for the job. On the other hand, if it is shown that the particular person possessed the necessary qualifications but acted negligently in the performance of the duties attaching to those qualifications, liability could not be affixed to the committee.

Fellow Servants. A committee is not liable for the negligence of a servant which results in injury to a fellow servant, for in such cases the doctrine of common employment applies and there is deemed to be an implied agreement that an injured servant cannot recover against his master for the negligence of his fellow servant. This doctrine does not, however, conflict with the servant's right to recover compensation under the Workmen's Compensation Acts.

Patients' Position in Hospital. A hospital may refuse admission, even though there be adequate accommodation,

without giving any reason for refusal, and no rejected person has a right of action against a hospital committee for refusal to admit. A legal obligation is placed upon voluntary hospitals to admit persons who come to them desiring treatment as patients only if an agreement exists to make some payment towards the cost of treatment, in which case a contractual relationship is established which would give either party a right to sue. A person admitted as a patient must be orderly in his behaviour and must submit to the rules laid down by the governing body and the treatment prescribed by his medical adviser. Patients not submitting to these regulations may be expelled. No patient may be detained or treated in hospital against his will.

Surgical operations may not be performed upon adult patients without their consent. Where the patient is a child or the position is such that the patient cannot consent, the consent of the parent or nearest relative should be obtained. It is desirable that an operation register be kept giving particulars of the operation and the names of the surgeons and other professional staff in attendance.

Property Owners' Liability. A hospital committee is liable for dangers occurring in the buildings which they control. Any person using hospital premises with the express or implied consent of the committee is entitled to expect that reasonable care will be exercised by the hospital authorities to prevent his being hurt by unusual dangers, e.g. defective floors, lifts, lights, walls, roofs.

The duty imposed upon hospital committees towards persons invited to enter the premises is to use reasonable care to make them safe, and failure to do so will involve liability.

BIRTHS

The senior resident official of the hospital, e.g. the House Governor or the Matron, is responsible for the registration of births of children born in hospital within forty-two days after the birth in case of default by the father or the mother. The register must be signed in the presence of the Registrar. In

those areas in which local authorities have adopted the Notification of Births Act, 1906, it is also necessary to give notification within thirty-six hours after birth to the medical officer of health. A parent of a child born in hospital cannot be compelled to permit the vaccination of a child earlier than six months from birth.

Registration is necessary for still-born children, and a medical certificate must be produced to the Registrar.

DEATHS

Registered medical practitioners are under a legal obligation to deliver to the Registrar of Deaths for the district a certificate of death of any patient whom the practitioner has attended. This obligation does not apply to a doctor of a hospital when a person is brought in dead. In the absence of relatives or other persons present at the death, the chief resident of a hospital, e.g. the House Governor or the Matron, must sign the register.

No fees are payable by hospitals for the registration of births and deaths.

INQUESTS AND CORONERS' INQUIRIES

No Medical Certificate is required by the Registrar in the case of Inquests or Coroners' Inquiries, as the Coroner's Order takes its place. Coroners' Inquests or Inquiries are necessary upon human remains when it would appear that a person has died unnaturally or from an unknown cause. The Coroner may not call a jury in certain cases, e.g. death under anaesthetic, but, in both cases of Inquests and Coroners' Inquiries, orders for burial are issued to the Registrar by the Coroner.

It is an offence to dispose of or bury a body without an order for burial.

NOTIFICATION OF TUBERCULOSIS AND INFECTIOUS DISEASES

Under the Infectious Disease (Notification) Act, 1899, it is the duty of medical officers to make notification on forms

provided to the Medical Officer of Health of the county or county borough of all cases of infectious diseases (smallpox, diphtheria, anthrax, malaria, scarlatina or scarlet fever, acute influenzal pneumonia and acute primary pneumonia, and other diseases) which come to their notice.

Special notification forms are provided for tuberculosis under Article 5 of the Public Health (Tuberculosis) Regulations, 1930, and for measles and German measles under the Public Health (Measles and German Measles) Regulations, 1915.

INSURANCE

The following is a list of insurances which hospitals usually may make—

Fire. Buildings and contents.

Boilers and Engines. Covering periodical inspections as required under the Factory and Workshops Act.

Lifts. Breakdown and accident to persons.

Burglary and Housebreaking.

Fidelity Guarantee and Cash in Transit.

Employers' Liability and Workmen's Compensation.

Motor Accident. First, second, and third party risks.

Third Party. Covering bodily injury and damage to property.

Agent's commission is generally allowed to the hospital through the Treasurer or other officer.

FIRE DANGER FROM FILMS

The highly inflammable nature of films for X-ray and other photographic purposes places hospitals under compulsion of satisfying the local police fire authority that the storage of films is such as will reduce the danger of fire to a minimum. In some cases fire-proof vaults apart from the main buildings of the hospital have had to be constructed, whilst in other cases fire-proof safes have been approved.

LOCAL GOVERNMENT ACT, 1929

This Act sought to make provision to ensure co-ordination between the voluntary hospitals and the municipal hospitals

when the latter ceased to be Poor Law infirmaries upon the transfer of the functions of Boards of Guardians to Public Assistance Committees. In its endeavour to prevent overlapping between the two classes of hospitals, the Act provides that the Council of every county and county borough shall, when making provision for hospital accommodation, consult such committee or body representative of the governors and medical and surgical staffs of the voluntary hospitals providing services in or for the benefit of the county or county borough as to the accommodation to be provided and as to the purposes for which it is to be used.

The effect of the Act upon voluntary hospitals is that they may make arrangements for the reception and treatment of patients from Public Assistance Committees at charges upon bases to be mutually agreed. Varying arrangements have already been made in certain areas at charges ranging from a small fee towards maintenance to a charge covering the full cost plus an agreed percentage for the medical staff.

The Act does not affect arrangements existing for the treatment of venereal diseases and tuberculosis by agreement between voluntary hospitals and local authorities.

ROAD TRAFFIC ACT, 1930

Under Section 36 (2) voluntary hospitals may obtain from insurance companies the cost of maintenance of certain in-patients injured in motor accidents. In cases where the victims or dependants receive payments from insurance companies, voluntary hospitals are entitled to charge the average cost per bed per day up to a maximum of £25. Although payment is made to hospitals in a restricted number of cases, it is important that full particulars, e.g., number of vehicle, owner, insurance company, should be obtained from the police or any other source available and notifications of admission and discharge together with a statement of claim sent to insurance companies in all cases. Decisions as to whether payment is to be made to victims or dependants are not the concern of hospitals but of insurance companies and the

courts. Hospitals are not entitled to make charges for the treatment of victims in addition to the payments received from insurance companies.

STREET ACCIDENTS

The course adopted for street accidents is for the solicitor acting on behalf of the patient to consider the strength of the injured party's case, and, if satisfied that he has a claim, to institute court proceedings and to include in the claim for injuries the full cost of treatment in hospital.

This method of claim may also be applied by patients who are the victims of motor accidents as an alternative to claim under the Road Traffic Act, in which case the maintenance limit of £25 does not apply. Where this alternative method is adopted, it must be done with the patient's consent, and the patient should be asked to sign an undertaking to pay the hospital charges out of any sum recovered by him from the insurance company covering the owner of the car. In view of the large number of motor accident patients who are treated in hospitals, the alternative method is to be recommended.

MENTAL TREATMENT ACT, 1930

This Act provides that persons who desire to submit themselves voluntarily to treatment for mental illness may be received as patients in institutions approved by the Board of Control without a reception order, but the person desiring treatment must make a written application. In the case of persons under the age of sixteen years, the parent or guardian must make a written application accompanied by a medical recommendation. Notification of admission, discharge, or death, is to be given by the institution to the Board of Control, which is the central authority provided under the Act, within two days. A commissioner of the Board may visit voluntary patients at any time. Local authorities may, with the approval of the Board of Control, make arrangements for the treatment of out-patients by provision of institutions or otherwise, and to contribute to the funds of voluntary associations.

So far as voluntary hospitals are concerned, the position created by the Act is that arrangements may be made with local authorities whereby persons suffering from mental illness as defined in the Act may be treated as voluntary hospital patients.

MERCHANT SHIPPING ACT, 1906

Under Section 34, a master or seaman who is injured or suffers from illness (other than venereal disease or incapacity due to his own wilful act) is entitled to expenses of providing medical and surgical attention, medicine and maintenance, until cure, death, or return and conveyance to proper port, and, in the case of death, burial expenses. These expenses are to be defrayed by the owner of the ship without deduction from the man's wages.

EMPLOYERS' LIABILITY AND WORKMEN'S COMPENSATION

The right of voluntary hospitals to obtain the cost or part cost of the maintenance of patients is obscure, but while the voluntary hospitals may have no legal claim, the strong moral claim put forward frequently results in the voluntary hospital obtaining fees for maintenance of patients, receiving benefit under the Employers' Liability Acts, and the inclusion of hospital charges when applications for awards are made under the Workmen's Compensation Acts.

As employers, hospital committees are liable under the Employers' Liability and the Workmen's Compensation Acts for injuries caused to employees during the course of their employment.

At common law, an employer is not liable for injuries to employees unless it can be proved that the injuries are the result of negligence for which the employer is personally liable. This is obviously a great hardship and the Employers' Liability Act, 1880, sought to remedy this disability, and gave certain classes of workmen the right to recover damages from their employers.

The Workmen's Compensation Act, 1925, is a very great step forward and consolidates the Acts of 1906 and 1923. A further statute (Workmen's Compensation Act, 1926) has since been passed. Compensation may be claimed under the Workmen's Compensation Acts for accidents to employees arising out of and in the course of employment which result in death or in total or partial incapacity to work. A comprehensive meaning has been placed upon the term "accident" and it includes certain diseases. The term "workmen" covers women workers. The scope of the Workmen's Compensation Acts is so wide that employers are virtually placed under compulsion to insure against accidents to their employees.

For all practical purposes, claims are now made under the Workmen's Compensation Acts generally without litigation, but litigants alleging negligence against their employers may choose as their remedy either the Employers' Liability Act or the Workmen's Compensation Acts.

Most hospital employees, excluding non-manual workers in receipt of salary exceeding £350 per annum, enjoy the protection of the Employers' Liability and Workmen's Compensation Acts, and, consequently, should be covered by insurance policies.

Elaborate rules exist for calculating the amount of compensation to be paid, but the cover of an insurance policy carries with it the expert guidance of an insurance company, and, therefore, no difficulties should be encountered in this regard.

LAUNDRIES

Hospital laundries come within the purview of the Factory and Workshops Acts, 1901 to 1929, and it is incumbent upon the hospital authorities to comply with the conditions prescribed in the Abstract (Laundry Factories, Form 6, 3d.), a copy of which must be completed and posted in the laundry. The particulars required on the Abstract are the names of the Inspector and the Superintending Inspector of the district, the Chief Inspector of Factories, the Certifying Surgeon for the district, and also the dimensions in cubic feet, the number of

persons who may be employed, and the times of employment and meals. It is also essential that the hospital should keep a General Register (Form 37 A, 4d.) readily available for H.M. Inspector when visiting the premises. This register contains a section for particulars of young persons under the age of eighteen employed in the laundry, and, in the case of young persons under sixteen years, forms of certificate of fitness to be completed by the Certifying Surgeon appointed under the Act, registers of accidents and diseases, a section for the recording of annual limewashing, and, in addition, a section for the recording and affixing reports of examination of steam boilers. Limewashing and entire inspection of boilers must take place at least once every fourteen months.

Under the Workmen's Compensation Acts, 1906 to 1923, a summary of the requirements for giving notice by workpeople to employers of accidents and claims is to be posted. The duty of giving notice to the Inspector of Factories of accidents and dangerous occurrences rests upon the employer. It is also necessary to have available in the laundry an Accident Book for the use of workpeople and a first-aid box containing the prescribed equipment. Cards to be posted above first-aid boxes may be obtained.

GIFTS

All kinds of property may be given to a hospital. Gifts may be in kind, in money or securities, or in land, but a promise to make a gift cannot be enforced unless it is in writing under seal.

Gifts in money, stocks, shares, or similar securities and gifts in kind may be made freely during lifetime or by will, but gifts of land are subject to certain restrictions. Land held by a corporation is said to be held in mortmain, and assurances of land to voluntary hospitals are subject to the laws of mortmain and charitable uses.

Before 1891 a gift of land could not be made to a charity unless the charity were authorized to hold land. Since that date gifts of land have been assured to charities by virtue of

the Mortmain Acts, which made provision for the gifts by means of licences in mortmain.

A licence in mortmain exempts a hospital from the incapacity suffered by a corporation to hold land. Many such exemptions or partial exemptions exist. The licence may be given by the Crown or by statute. Hospitals established by Act of Parliament usually have power by their incorporating statutes to hold such land as is necessary for the objects for which the hospitals were incorporated. Hospitals constituted by the Charity Commissioners also enjoy exemptions from mortmain. "Guarantee company" hospitals incorporated under the Companies Acts may not hold more than two acres of land without a licence from the Board of Trade.

The general rule is that an assurance of land to an incorporated hospital requires a licence in mortmain, and an assurance of land or money to buy land may be made to any hospital during life, subject to the conditions stated in Part II of the Mortmain and Charitable Uses Act, 1888, or by will subject to the conditions of the Mortmain and Charitable Uses Act, 1891.

Under Part II of the 1888 Act, the gift must take effect immediately and must be absolute and irrevocable. Under the Settled Land Act, 1925, within six months of the gift being made, the conveyance must be sent to the Charity Commissioners to be recorded.

The 1891 Act requires land to be sold within a year unless the court or the Charity Commissioners authorize its retention for the occupation of the hospital. Legacies of money may be applied in the purchasing of land only under the authority of the court or the Charity Commissioners, and only if the land is for the occupation of the hospital.

PURCHASE OF LAND

An incorporated hospital may purchase land if it holds a licence in mortmain, and any hospital may purchase land if the money has been assured within the meaning of the Mortmain and Charitable Uses Act, 1888, in respect of gifts during

life, or authority to purchase has been given by the court or the Charity Commissioners in respect of money given by will.

NUMBER OF TRUSTEES

The number of trustees of a settlement of land or land on trust for sale is limited to four. If the number of trustees at the time of the passing of the Public Trustee Act, 1925, was greater than four, no new trustees may be appointed until the number is reduced to less than four. Charitable lands are considered to be settled lands within the meaning of the Settled Land Act, 1925, and, except in the case of a trustee which is a trust corporation, there must be at least two trustees to give a valid receipt for the proceeds from the sale of settled lands.

ENDOWMENTS

An endowment is a fund created to provide income for the general purposes of the hospital or for a special purpose, but the principal of the fund must remain intact. A hospital cannot use an endowment for a purpose other than that for which it was created, and cannot hypothecate it.

The Charitable Trusts Act, 1853, includes under the term "endowment" lands, stocks, funds, moneys, securities, investments, and personal estates, and restricts the power of the charity commissioners to endowments as apart from unrestricted gifts. Accounts of endowment funds must be rendered annually to the Charity Commissioners by hospitals wholly or partly endowed.

Gifts for the erection of hospital buildings are not endowments.

The Charity Commissioners appoint from time to time the Official Trustee of Charity Lands and the Official Trustees of Charitable Funds. These corporations are created by the authority of the Charitable Trusts Acts, 1855 to 1857. Charity lands and funds may be vested in the corporations with decided advantages over the vestment in the administering trustees of particular charities. By vesting lands and funds

in these official corporations, the transfer of property and securities is simplified, the periodical appointment of new trustees is unnecessary, and much trouble and expense is thereby saved.

Interest and dividends on securities held by the Official Trustees are paid without deduction of tax, thus saving the annual income tax repayment claim to the Inland Revenue Commissioners. The administering trustees of charities enjoy complete indemnity in respect of lands or securities invested in the official corporations.

INVESTMENTS

Investments in which trustees may invest money are called Trustee Securities, and the list consists largely of British Government, Corporation, certain railway and other high-class stocks quoted in the official Stock Exchange Lists.

Endowments received in cash should be invested, and profits or losses upon exchange of investments should be added or deducted as the case may be.

The Trustee Act, 1925, is a consolidating Act which regulates investments and the power of trustees to make investments.

INCOME TAX

Voluntary hospitals enjoy a general exemption from income tax under all Schedules, A, B, C, and D, in respect of all income solely devoted to the purposes of the charity, and voluntary hospitals may reclaim from the Commissioners of Inland Revenue tax deducted from such income.

A trade carried on for the primary purpose of a charity and mainly by beneficiaries of the charity is not subject to tax.

Houses and quarters in the occupation of officers of a hospital in receipt of income exceeding £150 per annum are subject to tax under Schedule A on the net annual value.

SUBSCRIPTIONS (RECOVERY OF INCOME TAX ON SUBSCRIPTIONS)

Under Section 20 of the Finance Act, 1922, a charity is entitled to reclaim income tax on subscriptions received (where

the subscription has been paid out of the taxed income of the subscriber) in all cases where the subscriber has entered into a deed of covenant to pay his subscription for seven years.

Wherever a hospital can prevail upon subscribers to sign a deed to pay a fixed annual sum for seven years (or during lifetime, whichever is the shorter period) the benefit of the subscription to the hospital is increased by $33\frac{1}{3}$ per cent on the basis of tax at 5s. in the £.

TABLE SHOWING ADDITIONAL BENEFIT TO HOSPITALS
ON VARIOUS SUBSCRIPTIONS
BASIS OF TAX AT 5S. IN THE £

Actual Subscription Payable by Subscriber			Amount of Tax Hospital may Reclaim			Gross Amount of Subscription (Total Benefit to Hospital)		
£	s.	d.	s.	d.	£	s.	d.	
	10	—	3	4		13	4	
1	—	—	6	8	1	6	8	
1	1	—	7	—	1	8	—	
2	—	—	13	4	2	13	4	
2	2	—	14	—	2	16	—	
5	—	—	1	13	4	6	13	4
10	—	—	3	6	8	13	6	8
10	10	—	3	10	—	14	—	—
20	—	—	6	13	4	26	13	4
21	—	—	7	—	—	28	—	—

The hospital forwards annually to the subscriber a certificate for his signature, stating that income tax on the amount of the subscription has been paid. These certificates are used to reclaim the tax from the Inland Revenue.

Beyond signing the deed and the annual certificate, the subscriber is put to no trouble. On the other hand, if the subscriber's income is such that he is liable to sur-tax, he can actually obtain relief by the arrangement, because he would then be entitled to deduct as a "charge on income" the gross amount of the subscription in arriving at his taxable income for sur-tax purposes.

A form of deed, on which there is a stamp duty of 2s. 6d. for every £100 of the total amount promised, is shown below. As the rate of income tax may vary from year to year, no definite amount can be inserted in the deed as the gross subscription, so the words "such a sum as after deduction of tax," etc., are used.

Form No. 11

DEED OF COVENANT

I,.....(Name in full)

of

.....

hereby agree and promise, that for seven years from the date hereof, or during my lifetime, whichever period shall be the

shorter, I will pay to the.....HOSPITAL

on the.....day of.....each year

such an amount, as after deduction of income tax, will result

in the net sum of.....^{pounds}
....._{guineas} being received

by the said hospital, the amount being paid out of my general fund of taxed income, so that I shall receive no personal or private benefit from the said Hospital during either of the said periods.

In witness thereof I have hereunto set my hand and seal this

.....day of.....19.....

Signature.....

Signed, sealed, and delivered by the said.....

in the presence of.....

Address

Occupation

Although the rate of tax may change, the amount payable by the subscriber is fixed. A change would increase, or decrease, the gross amount, and consequently the amount of tax which the hospital could recover.

RATES

Hospitals are liable for rates, although in many parts of the country voluntary hospitals enjoy considerably reduced assessments, which, in some cases, create an assessment of merely a nominal nature.

LEGACY DUTY

Duty on a legacy bequeathed "free of duty" is chargeable to the estate of the testator, but property liable to duty left to a hospital is chargeable at the rate of 10 per cent.

STAMPS

Stamps are not required on official receipts for voluntary subscriptions and donations to charitable institutions by practice of the Commissioners of Inland Revenue in not enforcing the prescribed penalty for omission to affix receipt stamps.

CHAPTER X

COMMITTEES AND COMMITTEE WORK

VOLUNTARY hospitals are governed by a body of persons, usually subscribers, who are known as Governors. The Governors, as such, take no active part in the management of the hospital but appoint from their number a Management Committee for this purpose.

The Management Committee has full executive power to do all acts necessary to carry on the work of the hospital.

Various sub-committees are appointed by the Management Committee, the chief of which is the House Committee. The House Committee is usually delegated with limited executive powers and its main function is to relieve the Management Committee of all routine and minor matters. The other sub-committees, the names of which are self-explanatory, and which may or may not have executive powers, are Finance, Building, Nursing, Appeal, Appointments, Economy, etc.

MEDICAL BOARD

The Medical Board may consist of the whole of the Honorary Medical Staff or of a limited number of representatives. It exists for the purpose of discussing questions of purely medical interest but has no executive powers delegated to it by the Management Committee. In some hospitals the Medical Board minutes are read at the meetings of the Management Committee; in other hospitals reports or recommendations are forwarded to the Management Committee for consideration. Matters of a medical nature arising for discussion at a meeting of the Management Committee are normally referred to the Medical Board for an expression of medical opinion.

GENERAL MEETINGS OF THE GOVERNORS

The Annual General Meeting. In the ordinary course of events, the Governors meet only once yearly at the "Ordinary

General Meeting" to transact the ordinary yearly business (appointment of Committee, Officers, Medical Staff, Auditors, etc.). The laws or regulations of an unincorporated hospital contain provisions for the holding of the ordinary general meeting, and these provisions should be strictly adhered to.

An incorporated hospital (where the word "incorporated" is used, "incorporated under the Companies Acts" is meant) must hold an annual general meeting once in every calendar year not more than fifteen months after the previous meeting.

Extraordinary General Meeting. Other meetings of the governors may be called by the committee if there is some business which may not wait until the next annual general meeting. Such meetings are called "Extraordinary General Meetings."

The ordinary general meeting and any extraordinary general meeting may be convened only at a properly constituted meeting of the committee, i.e. the secretary, acting either on his own initiative or under the direction of a few important members of the committee, cannot legally convene a meeting of the Governors.

Holders of not less than one-tenth of the total voting rights of an incorporated hospital may requisition an extraordinary general meeting. The requisition must—

1. Be made on the committee;
2. State the object of the meeting;
3. Bear the signature of all the requisitionists.

Should the committee fail for twenty-one days from the date of the requisition to convene the meeting, any of the requisitionists, representing more than half of the total voting rights of all, may themselves convene the meeting which must be held within three months from the date of the requisition.

Quorum. A quorum is the minimum number of persons necessary at a meeting in order to give the meeting legal or constitutional power to transact business. The quorum must be a continuing one, i.e. if members leave half-way through the meeting and thus reduce the number below the necessary

quorum, the remaining members cannot validly transact any business.

Notice of General Meetings. The rules regarding the notice of general meetings may be tabulated as follow—

1. The notice must be given in strict accordance with the regulations of the hospital.

Where a number of days' notice is stipulated, the number must be clear days, i.e. exclusive of the date of service and the date of the meeting.

2. Notice must be given to every person entitled to receive it, but the regulations of an unincorporated hospital may provide that notice by advertisement shall be deemed to be notice to all governors.

An incorporated hospital must send a notice to every person entitled to receive it.

3. The notice must adequately state the nature of any special business.

4. Notice of a meeting once given cannot be withdrawn. If for any reason the business cannot be transacted, the meeting must be held and adjourned.

5. Notice of an adjourned meeting is not necessary unless the regulations of the hospital so provide.

The adjournment is a continuation of the original meeting of which notice has already been given, but in the absence of notice only business left over from the original meeting can be transacted.

The following additional rules apply only to incorporated hospitals—

6. Where it is proposed to pass an extraordinary resolution, the notice must set out the terms of the resolution and specify the intention to propose it "as an extraordinary resolution."

7. Where it is proposed to pass a special resolution, not less than twenty-one days' notice of the meeting must be given. The notice must set out the terms of the resolution and specify the intention to propose it "as a special resolution."

The majority necessary to pass an extraordinary resolution or a special resolution is a three-quarters majority of those

persons present who are entitled to vote and who actually do vote.

Election of Auditors. No person other than a retiring auditor may be elected at a general meeting of an incorporated hospital unless notice of an intention to nominate some other person to the office of auditor has been given by a member to the hospital not less than fourteen days before the annual general meeting. A copy of the notice must be sent by the hospital to the retiring auditor and notice of intention to nominate must be sent by the hospital to every member not less than seven days before the meeting.

Procedure. The agenda of the ordinary general meeting is usually a repetition of many previous agenda and the resolutions purely formal in nature. It is undesirable to have anything in the nature of a discussion for more reasons than one. Usually, the distinguished chairman has sandwiched the meeting in with a host of other engagements and does not wish to be detained beyond the stipulated time. For this reason, the proposers and seconders are arranged just before the meeting commences, the names being inserted in the agenda so that the chairman can call on each by name. Each proposer and seconder should have a copy of the resolution upon which he is to speak. If everything is arranged beforehand, the smoothness of programme, which ought to be the characteristic of every annual general meeting, is ensured.

MEETINGS OF THE MANAGEMENT COMMITTEE

The Management Committee can act only at a properly constituted board meeting of which due notice has been given to every member of the committee.

Even where the regulations allow a less number to bind the whole body (a quorum), every member must have notice so that he has the opportunity of attending and giving expression to his views. The question of notice is extremely important because a member who has not received notice may claim that the omission to give notice invalidates any

business transacted in his absence. Executive powers are given to the committee as a body and not individually to the members of that body. Hence the legal viewpoint that a committee must act as a committee at a properly constituted meeting.

The Chairman. The members of the committee normally elect their own chairman for a period of one year. This is not a binding agreement that the chairman shall hold office for the full year under any circumstances. The appointing resolution may be rescinded at any time for any good reason (e.g. partisanship, inability to attend, etc.).

The chairman's duties are—

1. To control the meeting.
2. To settle the order of the speakers.
3. To give every member who desires to do so an opportunity to take part in the discussion.
4. To accept motions and amendments, if in order, and put them to the meeting.
5. To declare the result of the voting.
6. To see that proper minutes are kept.
7. To adjourn the meeting when necessary or to declare the meeting closed.

Contrary to popular belief, the chairman has no second or casting vote, unless the regulations of the hospital specifically give him this power.

Quorum. The quorum fixed by the regulations must be present before any valid business can be transacted, and, as stated previously with reference to general meetings, the quorum must be a continuing one.

It must consist of effective members who are competent to transact business (e.g. if the regulations of a hospital provide that a member may not vote on a contract in which he is personally interested, such a member is not competent to transact the particular business in which he is interested, and may not, therefore, be counted in the quorum). Salaried officials must not, of course, be counted to make up a quorum, nor can officials, such as the Consulting Engineer, Architect,

Auditor, etc., unless they have been definitely appointed members of the committee.

Registration of Attendances. An attendance book should be passed round the table immediately after the minutes of the previous meeting have been read. If this is done earlier, the late-comers may be missed, whilst if it is left until the end of the meeting members who have left early will not have had their attendances recorded.

The Agenda. It is always desirable to preserve the agenda papers of all meetings of the Management Committee and of all sub-committees, and there is no better way of doing this than by keeping an agenda book.

The agenda is written (or typed on a loose sheet and pasted) on the left-hand opening of the agenda book, the right-hand opening being reserved for the chairman's notes. This also serves the very useful purpose of having a permanent record of the decisions made in the chairman's own handwriting in case of any questions as to the accuracy of the minutes.

Notes of Proceedings. All notes of proceedings should be taken in a note-book kept specially for that purpose. This will then contain all the material necessary for writing the minutes as well as all those directions and suggestions to the secretary which are not minuted.

The advantages of a Committee Note-book are as follow—

1. There is no danger of loss of notes as when notes are written on loose pieces of paper, spare copies of agenda, etc.
2. The notes are entered in the order in which the business takes place.
3. The book contains particulars of the directions not minuted in the exact form in which they were given to the secretary.
4. The notes are all together in one book in chronological order so that they may be rapidly and easily turned up months after if necessary.

The Minutes. The minutes should be typewritten on loose sheets and bound in a loose-leaf minute book. Handwritten

minute books are hopelessly old-fashioned and extremely inconvenient.

As the minutes are the official record of the business transacted and are *prima facie* evidence of the proceedings, it is important that they should show exactly what business was transacted and nothing else. The names of the proposers and seconders of resolutions, the number voting for or against, names of objectors and particulars of their objections, motions which have been proposed but not carried, are all irrelevant matters and should be rigorously excluded from the minutes. Authority to act is given to the Board as a whole so that a resolution passed is a resolution of the Board, and objector's, proposer's, and seconder's names are unimportant matters.

When framing the minutes, the following rules should be borne in mind—

1. The heading containing the names of those present should be as short as possible.
2. The matters dealt with arising out of the previous meeting should be entered first.
3. Each minute should have a number.
4. Each minute should have a heading in underlined capitals.
5. When a composite resolution has been passed the sections should be lettered (*a*), (*b*), and so on.
6. All minutes should be indexed.
7. It is essential that the minutes should be brief and to the point.
8. Ambiguity should be avoided at all costs.

Minutes need no confirmation. Once a motion has been passed it becomes an absolute resolution without any subsequent confirmation. For that reason it is incorrect and unnecessary to insert in the minutes the familiar phrase "The minutes of the last meeting were read and confirmed." The Board does not, and cannot, confirm minutes; it merely agrees that the minutes as read are a correct record of the business transacted at a previous meeting. The opening minute should,

therefore, read, "The minutes of the last meeting were read and signed as a correct record."

The minutes of the annual general meeting and of any extraordinary general meeting should be read and signed at the next meeting of the Management Committee and not kept until the next general meeting.

A resolution passed at a meeting cannot be cancelled and deleted from the minutes at the next meeting because in the interim something has happened to change the mind of the committee. The correct procedure is to let the minute stand and pass a rescinding resolution.

Defamatory Statements. A meeting of the Management Committee is a privileged occasion and defamatory statements made thereat are not actionable unless the person making the statement is actuated by malice or spite.

A statement made about an official of the hospital, for instance, is protected if the member of the committee makes the statement in good faith in the course of his duty as a member of the committee. He must, however, confine his statement to matters which are strictly relevant, and must not utter the words with any malicious intent. In one case the plaintiff, who was an employee of the Board (not a hospital board), was awarded heavy damages because of a statement made in committee that he had not obtained distinction in a certain examination when, in fact, he had passed the examination with distinction. The whole question is whether the privileged occasion is honestly used or whether it is abused.

Inspection of Minute Book. As authority is vested in the committee as a body, individual members of the committee have no right to inspect the minute book unless this power has been specifically delegated to them. If a member wishes to acquaint himself with the contents of certain minutes, his proper course is to ask for them to be read at a meeting of the committee. The chairman may put a motion on the question to the meeting, and, if the majority decide that the minutes shall not be read, the requesting member has no remedy.

As a matter of practice, it would be extremely unwise to refuse any member of the committee access to the minute book unless there were some strong reason against it.

The matter is mentioned, however, in case an occasion should arise when it became important to know the exact right of a member to demand the production of the minute book.

PRÉCIS

When it becomes necessary for the committee to deliberate upon the contents of some lengthy and complicated report or other document, it is obviously impossible for the members to give it the attention it deserves unless the information contained therein is clearly conveyed to their minds. A single reading in committee will not do this, so that it becomes essential to supply each member with some kind of a *résumé* of the contents of the document.

A précis is an abstract, abridgment, or epitome of some report, document, agreement, or composition. It should be a succinct statement of the essentials of the composition to be epitomized.

The whole object of a précis is to save the time of the person or persons for whom it is made, and this object will be defeated unless the précis contains *all* the relevant information "in a nutshell."

The difficulty is to steer a straight course, avoiding superfluous matter on the one hand, and including all the essentials on the other. A series of extracts will not present a complete picture of the whole, but this does not mean that some extracts must not be made. In some documents, particularly legal ones, the omission of a single word in an important part will destroy the whole sense of the document so that extracts of certain important clauses become absolutely necessary. As a general rule, however, extracts should be few and far between and should usually be confined to précis of legal and semi-legal documents.

An entire rearrangement of the wording is essential, otherwise the précis will be jerky and disconnected. A perfect précis

should read so smoothly and continuously that a person unacquainted with the fact would not know that it is a précis.

Too much attention, however, can be given to the form and not enough to the matter. Many textbooks emphasize the imperative necessity of a précis being in narrative form and written in the past tense and third person. If the précis is written in good English, and the jerky, disconnected style avoided, the form is not otherwise important. A précis is, after all, not a literary composition, and, if it present a complete picture of all the essential points of a document to the mind of the reader, its paramount purpose is served.

Before making the précis, the document should be read from beginning to end to obtain a general idea of its contents. One reading should convey the general idea in all but extremely complicated documents. It should then be read through a second time, notes being made of all the essential information. From the notes thus obtained a complete, continuous, and smoothly running précis is formed.

The précis should then be read through section by section with the document in order to check omissions and see that the correct sense has been obtained.

Motion. A motion is often confused with a resolution, but the two are entirely distinct. A motion becomes a resolution only when voting has taken place and the chairman has declared the motion carried.

A motion must be worded in such a way that the members can vote directly for or against the whole motion.

A seconder to a motion is not legally or constitutionally necessary unless the regulations of the hospital so provide. The only purpose of a seconder is to show the meeting that its time will not be wasted in voting on the fad or fancy of one member. It shows that there is at least one other member besides the proposer who supports the motion. Although unusual, the chairman is quite in order if he puts a motion to the meeting without first obtaining a seconder.

While a motion is being debated, any member of the committee may propose—

1. An amendment.
2. The closure.
3. The previous question.
4. The adjournment of the meeting.

Amendments. An amendment is a proposal to alter or add to the main question before it is put to the meeting. The alteration may take any form relevant to the main question but must not be in direct opposition to it.

An amendment of an amendment may be proposed by any person who has not spoken on the first amendment or on the main question. The amendment to the amendment is first put to the meeting, and, if carried, the amended amendment is then put. If this is also carried, the main question is then put in its amended form.

An amendment, once proposed, cannot be withdrawn without the consent of the meeting.

The Closure. The closure is a motion proposed with the object of stopping the debate, and usually takes the form of: "That the question be now put." The closure may be moved at any time during a debate on either the main question or an amendment. If it is carried, discussion is immediately stopped and the main question or the amendment is put to the meeting. When the closure is not carried, discussion continues as before.

The Previous Question. The previous question usually takes the form of: "That the question be not now moved." If it is not carried the main question is immediately put to the meeting. If it is carried, the main question cannot be put to the vote at that meeting. The previous question cannot be moved during the discussion of an amendment.

Adjournment. If the members of a committee have a legal right to attend meetings, the common law rule as to adjournment is that the sanction of the meeting must be obtained before the chairman can adjourn the meeting. If the chairman

vacates the chair, the meeting is, therefore, not necessarily adjourned, and another chairman may be elected. On the other hand, the meeting may, by a majority vote, decide to adjourn the meeting at any time and the chairman cannot then continue the meeting.

CHAPTER XI

THE PURCHASING OF HOSPITAL SUPPLIES

THERE is a considerable difference of opinion as to which kinds of hospital supplies should be bought under contract and which kinds should be purchased in the open market. Of the utility and benefit of contracts for certain classes of goods there can be no doubt. The supplier can naturally quote keener prices when he is sure of a certain amount of steady business over a certain period of time. The competitive element is also much stronger in contracting for supplies over a definite period. A contract is something on which the supplier can rely, and he is willing to quote keen prices to try and get that reliance on a certain amount of sure business over a definite period.

CONTRACTS

Contracts are of great advantage to the hospital, not only in price and service, but also in convenience. Price and quality are factors which have constantly to be considered and compared when buying in the open market. When buying under contract, however, these factors have been fixed for the term of the contract and need no other consideration until the time comes for placing new contracts.

The disadvantage of contracts for certain articles is the temptation for contractors to cut prices to an uneconomic level when tendering, and to supply an article of inferior quality to that tendered for, with the almost certain knowledge that the substitution will never be discovered because the nature of the article requires expert knowledge to distinguish between different qualities. This applies particularly to surgical dressings, which is a specialized and highly technical branch of the textile trade presenting more pitfalls for the unwary than all the rest of the wide range of hospital supplies put together. The grades of quality in gauze, for example,

are legion, and it is a matter of difficulty even for an expert to distinguish between some of them.

This matter is dealt with more fully in the following pages because of the saving which can be effected by the wise and careful buying of surgical dressings.

Generally speaking, contracts are desirable and necessary for the following classes of hospital supplies. The most suitable term for each class is also shown.

PROVISIONS: Three to six months.

DRUGS: Six to twelve months.

FUEL: Twelve months.

PRINTING AND STATIONERY: Three years.

CROCKERY: Three years.

HARDWARE, BRUSHES, ETC.: Twelve months.

BULK BUYING

When buying in the open market it should be remembered that the larger the quantity that can be purchased at one time the more favourable the price will be, so that if storage space is available a definite economy can be effected by buying non-perishable goods in lots equalling six to twelve months' consumption. In some cases a further economy is effected by having large stocks on hand because the goods get thoroughly matured before issue (e.g., bar soap). Another example of this is the felting for the clothing of the calender rollers. This is usually purchased as and when the old felting wears out, but its life will be considerably lengthened if it is purchased three months before it is required and allowed to "season" on a shelf for that period before it is used.

PURCHASING OFFICIAL

As the wise purchasing of hospital supplies requires intelligence and knowledge of a high order which can result in the saving of large amounts of money, this important task should be entrusted to one responsible official for the quantity and quality of all supplies purchased for the hospital. No other

salaried or honorary member of the staff should be allowed to order anything whatsoever, with the single exception of the pharmacist whose specialized knowledge puts him in a better position to buy drugs.

The purchasing official will, of course, find it necessary to consult other members of the staff before placing orders for various items (surgical instruments, for example), but the final placing of the order should be his duty and his duty alone.

The usual suppliers of the hospital should be notified that the committee will be responsible only for goods supplied on an official order and the official orders should be in the custody and control of the purchasing official.

OFFICIAL ORDERS

Official orders, specimen of which appears on page 94, should be in duplicate and numbered. They should be in pad form—not sewn into books—so that the orders may be typed. The advantages of typed orders are too obvious to be specially mentioned.

The carbon duplicates are filed in numerical order on a special "Order File," which constitutes a permanent record of all orders issued. The duplicates of all spoiled or cancelled orders should be filed in their correct numerical sequence in the order file in exactly the same way as the ordinary duplicates.

The practice is growing of having a specially printed second duplicate for use as an official invoice. This accompanies the official order and is later returned with the prices and extensions filled in. It is difficult to see any real advantage or benefit in this; on the contrary, several disadvantages are obvious. If the words "Please quote this number of your delivery note and invoice" are clearly printed on the order forms, no difficulty should be experienced in checking the suppliers' own forms of invoice.

An official order should be typed and forwarded to the suppliers in all cases. When urgent goods are ordered orally or by telegram the order should be made out, marked

“Confirmation” to avoid duplication of the order, and forwarded as soon thereafter as possible.

RECORDS OF CONSUMPTION

In large hospitals, the steward has usually full control of the central stores and is therefore in a position to know what and when to buy. In small and medium sized hospitals the issue and general control of the stores is normally under the control of the Matron or Housekeeping Sister. In order, therefore, that the buying official shall be in a position to know when and in what quantities to buy stores, some system of stores records is necessary.

Specimen stock lists which will give all the information necessary to the buying official and which will also serve as a complete record of departmental issues are shown on pages 77 and 78. The total issues may be added weekly and deducted from the stock brought forward, or the deduction may be made monthly. The receipts may also be inserted either weekly or monthly, and, after the additions and deductions have been made, the balance should agree with the stock actually in hand. A continuous total of the issues inserted every quarter in red ink will prove extremely useful in showing the quarterly, half-yearly, three-quarterly, and yearly consumption.

PRICE RECORDS

In addition to the stores records mentioned in the preceding section, the purchasing official should keep his own continuous record of quantities and prices of supplies purchased.

A card system is the most convenient way of recording this information and will be found to be the best method for quickly yielding details when they are required. The system is most useful for recording details of the purchases of consumable stores, but it can also be extended to record details of purchases which occur only infrequently.

A card is made out for every item of stores which is bought in any quantity, and as purchases are made the following particulars are entered on the appropriate card.

Date of purchase.
 From whom purchased.
 Quantity.
 Quality.
 Price.

Such a record is invaluable when discussing prices with representatives; for tracing increases in items of expenditure; for use in departmental costing; and for many other purposes.

Quite frequently representatives of suppliers offer job lots of materials at keen prices, but, if advantage is to be taken of the offer, the order has to be given on the spot. Some of the offers made to buyers from time to time are genuine cut prices, but in other cases the offer is no more than an attempt to "jump" an order from the buyer, who discovers later that the price was higher than he need have paid elsewhere. A buyer cannot possibly carry all current prices in his head, but with a record of current prices described above he is in a position to know whether or not the price of the job lot offered is really keen, and he can then accept or reject the offer immediately as he thinks fit.

BUYING DIRECT FROM MANUFACTURERS

Another sure means of effecting economy is the purchasing of supplies as far as possible from the actual manufacturer.

It is not always easy to get in touch with the actual manufacturer, as agents and middlemen always carefully remove any trace of information from goods they handle. By means of ceaseless inquiry, however, close perusal of all circulars and catalogues, no matter how uninviting they look, and the courteous reception of all representatives, a gold mine of information and valuable knowledge is obtained. Manufacturers are more and more trying to deal direct with hospitals both to the manufacturers' and to the hospitals' advantage, and, whilst it may seem very hard on the middleman, this direct dealing is economically justified.

It is surprising what a large percentage of the total purchases may be made direct from manufacturers if searching inquiries are made and adequate records of information are kept.

QUALITY

“The best quality is the cheapest in the long run” is as fallacious an aphorism as ever was uttered when it is applied to hospital purchasing.

In many cases it is an absolute waste of money to buy the best quality, and this particularly holds good in the case of most consumable stores.

Suppliers often urge that a better quality of surgical dressing “goes farther,” but a 1 lb. packet of wool is, to a nurse, just a 1 lb. packet of wool, and, no matter how the quality is improved, the 1 lb. packet will do only the same work as before.

Similarly with such an item as floor polish. Manufacturers argue that first-class floor polish is economical because less is required to produce a high polish. Theoretically, the argument is a sound one. Actual experience, however, proves that the saving is illusory because practically the same quantity of the high-priced floor polish will be used as of the cheaper quality.

Even with surgical instruments, it is not always policy to buy the best quality. Improvements and alterations are constantly taking place, and a cheap quality (not necessarily cheap and nasty) will, in many cases, last out the period of usefulness of instruments which have to be scrapped through obsolescence.

It is not good policy to buy the high-priced stainless steel variety of those instruments which are subjected to heavy compression or strain because stainless steel is definitely more brittle than ordinary steel.

The above examples, which could be multiplied many times, serve to show that in hospitals the best quality is not always the most economical. It is not advocated, however, that a cheap quality of everything should be purchased without rhyme or reason. In many cases (stainless steel bowls, for example) the best is, in the long run, the cheapest, and it often happens that the nature of the work imperatively demands the finest quality of material regardless of cost.

A very cheap quality of W.O.W. bandage will not be an

economy because its general "raggedness" will cause waste in use and will, in addition, waste the time and try the temper of the nursing staff. But it is not necessary to go to the other extreme and buy a bandage above the quality laid down as standard by the B.P.C. As a general rule, B.P.C. quality of dressings is too good for general hospital use. A quality of several grades below this standard will be found to be quite suitable.

Form No. 14

**FORM OF AGREEMENT
AND
GENERAL TERMS AND CONDITIONS
OF CONTRACT**

I/We
hereby undertake to supply and deliver to.....
..... Hospital or at such other place as may be
required, any or all of the articles, goods, or materials specified
in the attached Schedule at the prices quoted by me/us and upon
the following conditions.

QUALITY.

1. The materials or goods supplied are to be of the finest quality of the class stipulated in the Schedule. Where samples or patterns are provided either by the Hospital or by the Contractor, the goods are to be, in every detail, equal to and exactly similar to the sample or pattern. Where the goods are sold on description only, the description of the goods delivered must accurately answer to the description as stated in the Schedule.
2. Contractors must not vary or alter in any way the brands, qualities, descriptions, or sizes stated in the Schedule. Quotations for alternative brands, sizes, etc., will not be considered.
3. The Hospital reserves to itself the express right to reject any goods without assigning any reason thereto for the rejection of such goods. Such goods are to be removed by and at the expense of the Contractor within three days after notice shall have been given him of the rejection. If the Contractor fails to comply with this condition, the Hospital may cause the goods to be removed without incurring any liability for the contract price of such goods. The Contractor is to bear the cost of any such removal.

DELIVERY.

4. All goods and materials are to be delivered into the Hospital or to such other place as directed, free of charge to the Hospital

and at the Contractor's risk, in such quantities or numbers, at such times, and in such manner as the Hospital shall from time to time order. All deliveries must be made at such time of the day as may be most convenient to the Hospital.

5. All goods delivered must be accompanied by a Delivery Note which must—

- (a) Be legible.
- (b) Bear the date of delivery.
- (c) Quote the Order Number.
- (d) Contain a complete and correct description of the quantity and quality of the goods delivered. Weights to be stated in all cases where the goods are sold by weight.

6. In case of any failure on the part of the Contractor to deliver goods or materials ordered from him, within the period limited by the order for delivery, or in the case of goods and materials delivered by him not being of the stipulated quality, weight, and measure, the Hospital shall have the power to reject any such goods and materials, and to purchase others instead and elsewhere, and any excess of cost so incurred by the Hospital over the Contract price, together with all additional charges and expenses incurred shall be recoverable by the Hospital from the Contractor.

DIVISION OF CONTRACT.

7. The Hospital reserves to itself the right to divide this Contract by accepting the whole or any number of the items tendered for. Where such division is made the Contractor will be duly notified of the items which have been accepted, and these only shall be included in and form part of the Contract. The submission of a Tender shall be evidence of the Contractor's willingness to be bound by this condition, and it is hereby agreed as to his liability in this respect.

GRATUITIES.

8. Neither the Contractor himself, nor his agent or employee, shall offer or cause to be offered, any gift, reward, fee, Christmas Box, New Year Gift, or gratuity of any kind or called by whatsoever name to any agent, officer, official, employee, or servant of the Hospital.

SUB-LETTING CONTRACT.

9. The contract hereby entered into is to be deemed a personal contract with the Contractor, and no part or interest in it may be assigned to any other person, directly or indirectly, without the express consent and permission of the Hospital. Even where Sub-letting is a custom of the trade concerned, the permission of the Hospital must be obtained before any Sub-letting takes place.

In all cases where the permission of the Hospital is obtained the Contractor shall remain personally liable for the fulfilment of all the terms and conditions of the contract, and his liability shall be unaffected by any rights of action which the Hospital may acquire against the Sub-Contractor.

EMPLOYERS' LIABILITY.

10. The Contractor shall indemnify the Hospital against all claims, liabilities, and expenses under the Employers' Liability Acts, Workmen's Compensation Acts, and at Common Law, which may arise in connection with work under this Contract.

PAYMENT OF ACCOUNTS.

11. Invoices must be sent to the Hospital monthly, not later than the seventh day of the month following that in which the goods were delivered or the work executed. Accounts will be paid monthly by cheque which will be posted on or before the last day of the month in which the invoice is received. Failure to deliver the invoice on or before the seventh day will, however, cause a delay of one month in the date of payment.

QUANTITIES.

12. The quantities stated in the attached Schedule are inserted as a guide to the Contractor as to the probable quantity which will be required. The Hospital does not bind itself to take any stated quantities, goods, or materials included in the Schedule, and reserves to itself the right to take abnormal quantities at the contract price whenever it sees fit to do so.

Signature of Contractor
Address
Signature of Witness
Address

SCHEDULE
for the supply of
PROVISIONS

Estimated Weekly Require- ments	Specification	Method of Quoting	Price
	Almonds, Jordan	lb.	
	Apricots, Tinned (British or Empire)	doz. large	
	Arrowroot	lb.	
	Anchovy, Essence	doz. bots.	
	Bacon, Danish or Irish (Full side)	lb.	
	Barley, Pearl	doz. 1-lb. tins	
	Baking Powder, Borwicks	lb.	
	Beans, Butter	lb.	
	„ Haricot	„	
	Butter, New Zealand	„	
	Beef, Corned (Fray Bentos or Libby's)	6-lb. tin	
	Cheese, Cheshire	lb.	
	„ Canadian	„	
	Cocoa, Cadbury's Loose	„	
	Coffee	„	
	Cornflour	„	
	Currants	„	
	Custard Powder, Bird's	doz. 1-lb. tins	
	Figs, Cooking	lb.	
	Gravy Browning	gal. jars	
	Jellies	gross	
	Mustard, Colman's	9-lb. keg	
	Macaroni	lb.	
	Peaches, Tinned (British or Empire)	doz. large	
	Pears, Tinned (British or Empire)	doz. large	
	Peas, Marrowfat	lb.	
	Pickles, Onions	doz. bots.	
	„ Picalilli	„	
	„ Chutney	„	
	Pineapple, Tinned (British or Empire)	doz. large	
	Prunes, 30/40	25-lb. box	
	Plums, Tinned (British or Empire)	doz. large	
	Raisins	lb.	
	„ Stoned	„	
	„ Stoneless	„	
	Rice, Japan	cwt.	

SCHEDULE (continued)

Estimated Weekly Requirements	Specification	Method of Quoting	Price
	Rice, Ground	lb.	
	Rennet, Essence	doz. large bots.	
	Sago, Pearl	lb.	
	Salmon, Tinned (Crown or Sailor Slice)	doz. talls	
	Semolina	lb.	
	Sardines, Skipper	doz. large	
	Sauce, H.P.	doz. bots.	
	„ Yorkshire Relish	„	
	„ Tomato	„	
	Salt, Bar	doz. bars	
	„ Table	doz. pkts.	
	Sugar, Best Granulated	cwt.	
	„ Castor	lb.	
	Sultanas	„	
	Syrup, Lyle's	14-lb. tin	
	Tapioca, Flake	lb.	
	Tomatoes, Tinned (British or Empire)	doz. large	
	Vinegar	gal.	

SCHEDULE
for the supply of
BUTCHERS' MEAT

Estimated Daily Requirements	Specification	Price per lb.
	Beef, English Cut joints	
	Steaks	
	Beef, Chilled Cut joints	
	Steaks	
	Mutton, English Cut joints	
	Chops	
	Mutton, Imported Cut joints	
	Chops	
	Lamb, English Cut joints	
	Chops	
	Lamb, Imported Cut joints	
	Chops	
	Pork, Home Fed Cut joints	
	Chops	
	Veal, English Cut joints	
	Sausage, Beef 	

PERIOD OF CONTRACT..... months from.....

All meat to be delivered in wrappers each day before 10.30 a.m.

SCHEDULE
for the supply of
FISH AND POULTRY

Estimated Daily Requirements	Specification	Price per lb.
	Cod	
	Hake	
	Halibut	
	Whiting	
	Plaice	
	Haddock, Fresh (All the above well cleaned and without heads. Net weights.)	
	Haddock, Finnan	
	Herrings, Fresh	
	Herrings, Kipperd	
	Chickens	
	Fowl, Boiling	
	Rabbits, English (Poultry and rabbits to be well cleaned and ready for cooking. Net weights.)	

PERIOD OF CONTRACT. months from.. . . .

All fish and poultry to be delivered each day before 10.30 a.m.

SCHEDULE
for the supply of
BREAD AND FLOUR

Estimated Daily Requirements	Specification	Price
	Bread, Family Quality (Sandwich loaves)	
	Bread, Best White (Sandwich loaves)	
	Bread, Vienna	
	Bread, Brown	
	Bread, Wholemeal	
	Flour, Best Household (State maker and grade)	

PERIOD OF CONTRACT months from.....
Bread to be delivered daily before 10 a.m. (previous day's baking).

SCHEDULE
for the supply of
MILK AND CREAM

Estimated Daily Requirements	Specification	Price per Gallon
	Milk, New	
	Milk, Certified	
	Milk, Grade A	
	Milk, Grade A, Tuberculin Tested	
	Cream	

PERIOD OF CONTRACT months from.....
Milk to be delivered twice daily, early morning and afternoon.

SCHEDULE
for the supply of
CROCKERY

PERIOD OF CONTRACT.....years from.....

Estimated Yearly Require- ments	Specification	Method of Quoting	Price
	MEDICAL AND NURSING STAFF		
	Basins, Sugar	doz.	
	Cups, Breakfast	"	
	" Tea	"	
	Dishes, Jam	"	
	" Cheese	each	
	" Bacon	"	
	" Butter	doz.	
	" Meat, 22 × 18	"	
	" " 17 × 14	"	
	" " 16 × 12	"	
	" Vegetable	"	
	Egg-cups	gross	
	Gravy Boats	doz.	
	Jugs, Milk, 1 pint	"	
	" " ½ pint	"	
	" Cream	"	
	Plates, Bread and Butter	"	
	" Dinner	"	
	" Soup	"	
	" Pudding	"	
	" Cheese	"	
	" Tea	"	
	Saucers, Breakfast	"	
	" Tea	"	
	Tureens, Soup	each	
	" Sauce	"	
	DOMESTIC STAFF		
	Basins, Sugar	doz.	
	Cups, Breakfast	"	
	Dishes, Butter	"	
	" Jam	"	
	" Vegetable	"	
	" Meat, 22 × 18	"	
	Gravy Boats	"	
	Jugs, Milk, 1 pint	"	
	" " ½ pint	"	
	Pots, Mustard	"	
	" Pepper	"	
	" Salt	"	

SCHEDULE (continued)

Estimated Yearly Require- ments	Specification	Method of Quoting	Price
	Plates, Bread and Butter . . .	doz.	
	„ Dinner . . .	„	
	„ Pudding . . .	„	
	„ Tea . . .	„	
	Saucers, Breakfast . . .	„	
	WARDS		
	Cups, Breakfast . . .	doz.	
	„ Tea . . .	„	
	Feeders . . .	„	
	Mugs, 1 pint . . .	„	
	„ $\frac{1}{2}$ pint . . .	„	
	Plates, Dinner . . .	„	
	„ Pudding . . .	„	
	„ Tea . . .	„	
	Saucers, Breakfast . . .	„	
	„ Tea . . .	„	
	PRIVATE PATIENTS		
	Basins, Sugar . . .	„	
	Cups, Breakfast . . .	„	
	„ Tea . . .	„	
	Dishes, Jam . . .	„	
	Egg-cups . . .	Gross	
	Jugs, Hot Water . . .	doz.	
	„ Cream . . .	„	
	Plates, Dinner . . .	„	
	„ Soup . . .	„	
	„ Pudding . . .	„	
	„ Cheese . . .	„	
	„ Tea . . .	„	
	Saucers, Breakfast . . .	„	
	„ Tea . . .	„	
	Teapots, Two-cup . . .	„	
	MISCELLANEOUS		
	Teapots, Brown, 10 pints . . .	each	
	„ „ 6 „ . . .	„	
	„ „ 4 „ . . .	„	
	„ „ 2 „ . . .	„	
	Dishes, Hot-pot, 8 inch . . .	doz.	
	„ „ 6 „ . . .	„	
	„ „ 4 „ . . .	„	
	„ Soap . . .	„	
	Basins, Pudding, 8 inch . . .	„	
	„ „ 6 „ . . .	„	

SCHEDULE (continued)

Estimated Yearly Require- ments	Specification	Method of Quoting	Price
	Basins, Pudding, 4 inch	doz.	
	Jars, Toothbrush	"	
	Funnels, Pie	"	
	Pan Mugs	each	
	Moulds, Jelly	"	
	Pots, Coffee, 1 quart	doz.	
	" " 2 pints	"	
	Bowls, Pastry, 16 inch	each	
	" " 12 "	"	
	Jugs, Hot Water, 1 quart	doz.	
	" " 1 pint	"	
	GLASSWARE		
	Bottles, Water	doz.	
	Tumblers	gross	
	Jugs, Water, 1 quart	doz.	
	" " 1 pint	"	
	Dishes, Oval	nest of four sizes	
	" Round	"	
	" Preserve	doz.	
	Bowls, Fruit	"	
	Cake Stands	each	
	Bottles, Vinegar	doz.	
	Salts	"	
	Mustards	"	
	Peppers	"	

SCHEDULE
for the supply of
FUEL

PERIOD OF CONTRACT. months from

Estimated Monthly Consumption	Specification	Price per Ton
	Coal, House	
	Coal, Steam	
	Nuts, Washed	
	Slack, Washed	
	Coke	
	Coke Breeze	

Analysis, calorific value, and name of colliery must be supplied in each case for Coal, Nuts, and Slack.

A public weighing machine ticket must be supplied with every delivery of fuel.

Form No. 15

ORDER FORM

(In Duplicate)

THIS ORDER NUMBER MUST BE QUOTED ON THE INVOICE, THE DELIVERY NOTE, AND ALL CORRESPONDENCE. A.65340

.....HOSPITAL
.....19.....

M
.....

Please supply the undermentioned goods or execute the following work—

.....
Secretary-Superintendent

Invoices and statements of account must be sent to the Accountant before the seventh day of the month following delivery.

All goods must be accompanied by a delivery note quoting the above Order number.

CHAPTER XII

TESTING AND COMPARISON OF SURGICAL DRESSINGS

BUYING on price alone is, of course, the easiest and quickest way of wasting money it is possible to imagine, and this particularly applies to surgical dressings.

Before an order is placed very careful and minute attention should be given to the comparison of the samples supplied with the quotations. This work, which is very interesting and instructive, should never be undertaken in a hurried or cursory manner.

When asking manufacturers to quote, some guidance should be given to them as to what quality they are to quote, and the best means of doing this is to forward with the inquiries samples of the dressings in use at the hospital. The manufacturers will then quote, and send samples of, several qualities nearest to the samples supplied to them.

Useful tests for the comparison of dressings are given below. The definitions of the technical terms used are as follow—

YARN. The fibre spun ready for weaving.

WARP. The threads running through the long way.

WEFT. The threads passing through the warp from selvedge to selvedge, i.e. running across the cloth the short way.

STAPLE. The fibres of cotton.

NEPS. Minute bunches or knots in cotton fibre.

COUNT. The number of threads in the warp or weft per linear inch.

TOTAL COUNT. The sum of the number of threads in the warp and the weft per linear inch.

CLOTH COUNTER. An instrument fitted with a magnifying glass over a brass plate, the brass plate having a slot cut out exactly one inch long and a quarter inch wide; used for counting the warp and weft threads per linear inch.

BANDAGES (W.O.W., G.O.W., CALICO, ETC.)

For the comparison of two or more samples of bandages it is necessary to apply two tests, the weight test and the count test, and both must be taken into consideration in deciding which is the better or best bandage.

The Weight Test

1. Weigh the complete bandages in grains.
2. As the sample bandages will probably vary in width and/or length the weight of each must be calculated to a standard. The most suitable standard is a bandage 2 in. wide by 4 yd. long.

E.g. Sample "A" measures 3 in. by 6 yd., and weight in grains is 250.
 Sample "B" measures 4 in. by 4 yd., and weight in grains is 230.
 Sample "C" measures 2 in. by 6 yd., and weight in grains is 200.

The weights are not comparable because the bandages differ in size. Calculated to a standard size bandage of 2 in. by 4 yd. the following comparative weights are obtained.

Sample "A" 111 grains.
 Sample "B" 115 grains.
 Sample "C" 133 grains.

On the weight test alone Sample "C" is easily the best bandage, because the heavier the weight the stronger the bandage.

The Count Test

1. Count the number of threads per linear inch in the warp.
2. Count the number of threads per linear inch in the weft.

When the count is stated by manufacturers, the warp is always stated first. Thus 47×22 means 47 threads in the warp and 22 threads in the weft.

E.g. Sample "A"	47×22 .	Total Count 69
Sample "B"	48×28 .	Total Count 76
Sample "C"	48×28 .	Total Count 76

On the count test alone Samples "B" and "C" are equally good and are better than Sample "A."

Taking the two tests into consideration, it will be seen that Sample "A" is lowest in both weight and count. Of the remaining two, Sample "B" is equal to Sample "C" in count, which proves that it is as closely woven, but is much lighter,

which shows that it is not as strong. The best bandage of the three is therefore Sample "C."

Bandages of the same weight improve in quality as the count rises.

Bandages of the same count improve in quality as the weight rises.

When comparing two bandages by the count test, it must always be remembered that the warp count is more important than the weft. Two bandages of the same weight and the same total count may be worth the same from the manufacturer's point of view, but one would be decidedly better than the other from the point of view of the consumer if it had more warp and less weft threads per inch.

E.g. Sample "A."

Weight 100 grains. Count 44×25 . Total Count 69.

Sample "B."

Weight 100 grains. Count 47×22 . Total Count 69.

Sample "B," although the same *total* count as Sample "A," has increased strength in the warp and this is where strength is beneficial in a bandage.

ABSORBENT GAUZE

The weight test and the count test are also used for the comparison of gauze, but here the most important test is the count. Strength, as shown by weight, is not important in gauze. Of two gauzes *having the same count*, the heavier will be more absorbent, but this must not be taken to mean that the weight is the deciding factor in all cases. Closeness in weaving is the primary consideration, and weight is taken into consideration only when the count is equal or nearly equal. Two examples make this clear.

(1) Sample "A." Count 19×12 . Weight $2\frac{1}{2}$ lb.

Sample "B." Count 18×12 . Weight $2\frac{3}{4}$ lb.

(The standard for weight comparison in gauze is 100 yd. of 36 in. gauze.)

In this example, Sample "B" is the better gauze. The count is taken into consideration first, and it will be seen that

there is only a difference of a unit in the total count. As the count is practically the same in both cases the weight is then taken into consideration and Sample "B" is markedly heavier than Sample "A."

- (2) Sample "A." Count 19×13 . Weight 2 lb. 5 oz.
 Sample "B." Count 17×11 . Weight 2 lb. 8 oz.

In example No. 2 there is a marked difference in the count, and, as this is the most important factor, Sample "A" is the better gauze in spite of the fact that Sample "B" is considerably heavier.

WHITE ABSORBENT WOOL

For the comparison of wools, three tests are in general use: the absorbency test, the staple test, and the cleanliness test. When wool is to be used for general surgical purposes, the order of importance is as they are stated above. For some special purposes, the staple test would come first in order of importance.

Absorbency Test. Cut off a piece from each sample about the size of a sixpence. Weigh all the pieces and trim until all are the same weight. Roll each piece into a ball between the palms of the hands and drop all pieces simultaneously into a flask or basin of water. The quickest to sink will be the most absorbent.

Staple Test. Gently pull a tuft of wool between the thumb and first finger of each hand until a dozen or so single fibres are sorted out. This will give an idea of the average length of staple in the wool.

The longer the staple the better the wool.

Cleanliness Test. Split and resplit the wool until a very thin layer is obtained. Hold this layer up to the light and the dirt, leaf, neps, etc., can be seen and compared with layers from other samples. Also compare for dust by shaking the samples.

Other factors being equal, appearance may be taken into consideration. A nice, clean, white colour proves a wool to have been well bleached.

WHITE LINT

Lint is an absorbent cotton cloth, the fibres of cotton being raised from the warp yarns by a mechanical process to give it a downy appearance and feel.

It is difficult to test lint for quality, the absorbency test as given for wool being the only one suitable. The manufacturers should always be asked to state the length per lb., and an economical buyer will favourably consider a lint with an extra yard or so to the pound. Many buyers are deceived by a cheaper price and save perhaps 10 per cent in price but lose 20 per cent in length of lint.

E.g. Sample "A." Price 1s. 6d. per lb. 6 yd. to the lb.
Sample "B." Price 1s. 5d. per lb. 5 yd. to the lb.

Sample "A," although dearer in price, is the more economical lint to buy, because the favourable difference in yardage is greater in proportion to the unfavourable difference in price.

BORIC LINT

The above remarks as to testing apply here also, but are much more pronounced, as it is possible to fill a lint with 60 per cent of boric acid, thus substantially increasing the weight and shortening the length per lb. roll.

It is not economical to buy lint with more than 40 per cent boric acid in it. Good lints are made with only 25 per cent boric acid.

As in white lint, the decision should rest on the yardage, and manufacturers should be asked to state the yards per lb. when inquiries are sent out.

GAUZE TISSUE

As the wool is the most important constituent in gauze tissue, the tests as described for white absorbent wool can be used with advantage.

The counts of the gauze can be compared in the different samples, but the wool test is the primary factor to be taken into consideration.

Gauze tissue usually varies from $1\frac{1}{2}$ to 3 yd. per lb. roll, and, as with lint, the economical buyer will consider the yardage per lb. as well as the quality of the wool and gauze. When sending out the inquiries, therefore, manufacturers should be asked to state the length per lb.

CHAPTER XIII

PRINTING AND STATIONERY

THE stock for which the hospital secretarial department is mainly responsible is printing and stationery, and some guidance is here given as to the best methods of purchase and use. As far as possible, printers' terms have been avoided in this chapter.

Where possible, it is desirable that the whole of the printing and stationery of the hospital should be in the hands of one department, and, if it can be conveniently arranged, in the hands of an individual.

PRINTING AND PRINTED STATIONERY

Under this head may be included all forms printed specially for the hospital, and the best method of purchase is by contract for periods of three years and upwards. It is very undesirable to enter into contracts for shorter periods, as it is impossible for the printer to quote at lowest terms if he may have to print each job once only, whereas if the printer knows a job will be repeated several times during the period of contract he is in a much better position to quote satisfactory terms. Obviously, there are many items in a hospital contract which may be ordered only once in a year, and, if a yearly contract is invited, the printer must estimate accordingly. The form of tender for printing and stationery should contain a schedule divided into the various departments of the hospital which use stationery and also a section for items in general use, e.g. secretarial, matron, wards, out-patients, X-ray, massage, laboratory, and almoner.

SCHEDULE

A form of schedule is given in this book, showing a department heading and columns for schedule number, quantity, annual consumption, article, quality of paper, price and cost.

A convenient method of numbering stationery in the first column is to prefix a letter indicative of the department, e.g. ward stationery may be numbered W₁, W₂, etc., and out-patient stationery O₁, O₂, etc. The printer may print these numbers in very small type on some forms where distinction is required. All samples of stationery sent to printers with different forms should be clearly marked with the number appearing in the schedule.

The figures in the quantity column indicate the number of copies required, and the third column should give some indication of the annual consumption for the guidance of the printer in estimating. The name of the item in the fourth column should be clearly stated and should not be vague and indefinite or likely to clash with some other item.

The remaining columns for quality of paper, price, and cost are for completion by the printer. Those who tender should be required to submit numbered specimens of papers and to insert in the tender column headed "Paper Number" the number of the paper it is proposed to use for each item. In comparing the prices and cost columns of the various tenders it is important that an examination of the papers submitted should be made.

TINTED PAPERS

A very popular method of combining distinctiveness with economy is formed by the use of different coloured papers. For instance, if it is desired to make a distinction between stereotyped forms used in rendering accounts to patients, the same type of form may be used with different coloured papers for each class. Forms for private patients may be blue, pay ward patients green, distant area patients red, local patients white, and other sources yellow. The same system may be applied to forms of receipt, but it is essential that colours should correspond, otherwise the colour scheme will lose much of its value. If, for instance, private patient account forms are blue, then private patient receipt forms should be blue also. An alternative method is to have paper of one colour with

the printed matter in different coloured ink, e.g. with printing in blue, green, red, black or yellow. This method, however, is not so distinctive as the different coloured paper scheme.

RECEIPT FORMS

Forms of receipt may be printed with counterfoils or on the carbon copy plan. The former are neater but the latter are more satisfactory in revealing error, and an actual copy of the receipt is always available. Forms of receipt may be pinned or sewn and may be bound in paper or quarter cloth. It is wasteful for good bindings to be placed on forms of receipt. A quarter-cloth binding, i.e. a binding consisting of card sides covered by a strip of cloth on the spine or back edge, is most satisfactory and durable, and no more expensive binding need be used. Where a large number of small amounts are received, receipts may be printed in unbound sheets of about ten or a dozen perforated forms. Each form of receipt is numbered and there is a carbon duplicate sheet.

LAY-OUT AND TYPE

The lay-out of all forms should be simple, and the heading should be uniform. The proper name of the hospital should appear on every form. If, for instance, the name of the hospital is "Royal Eastern Hospital," this name should be used always. Such substitutes as "The Royal Eastern Hospital" or "Eastern Hospital" should be avoided. Uniformity of type in the headings is desirable, and this may be ensured by the use of engraved blocks for the title of the hospital and other general headings. Although the initial cost of blocks is high, the ultimate saving effected is considerable. Cheapness does not mean shoddiness, and a badly worded and poorly drafted form, especially when used in such a manner as a subscription reminder, may fail to have the desired effect.

RULED AND PRINTED BOOKS SPECIALLY PREPARED

In this category are to be found patients' record books and registers, special books of account, diet books, laundry books,

statistical books, and all books that have to be specially prepared and printed. Book paper will be found to be the most durable for books likely to be in use for periods of years, but, for a book required for one year only or less, writing paper will be found cheaper and suitable. Assembly of paper by pinning is cheaper than sewing, but a sewn book is more satisfactory than a pinned book in that the book is stronger and opens more readily.

BINDING MATERIALS

The materials principally used for the binding of books are leather, cloth, and card. A full leather binding, e.g. in calf, basil, or pigskin, is most costly and should be used only for a most important book likely to be in use for a considerable number of years, e.g. a committee visitors' remarks book. A half-leather binding is one which has the spine or back edge and the four corners at the opening edge covered in leather and the remainder in cloth. A quarter leather binding is one with the spine only covered with leather and the rest of the binding in cloth. Full cloth means that the whole binding is in cloth. A quarter-cloth binding indicates that the spine only is covered with cloth and that the sides are of exposed card. For general use, the most popular and durable bindings are half leather and quarter leather.

LETTERING AND RULINGS

The gilt lettering on the covers of books should be as brief as possible. The spine or back edge is generally the most suitable place for lettering, especially for books placed in cupboards or similar receptacles. Where strict economy of lettering is required, a single letter on each book of a series of books may suffice. For instance, if requisition books in respect of orders for goods for submission to the board are used, a single letter on the spine, e.g. "M" for matron, "L" for laundry, "X" for X-ray, will be found a satisfactory method of indication if duplicate letters are avoided.

Simple rulings in books may be done by letterpress, but

lithographic work is necessary for more important rulings. Sometimes a combination of both letterpress and lithograph rulings may be effected. Letterpress vertical lines are generally printed in the same colour as the type headings of the pages; lithograph rulings are invariably in red. Horizontal writing lines are generally lithographed in faint blue, letterpress writing lines being rarely suitable for books. Numbering is usually by page, which is one side of a leaf, or by folio, which consists of two pages facing.

Loose-leaf books are increasing in popularity, but the expense of making special loose-leaf bindings is prohibitive, and, when loose-leaf books are desired, the printed leaves should be such as may be used with a standard loose-leaf binding.

The colour scheme referred to in connection with stereotyped forms may be extended to the bindings of books. For instance, if forms of account and receipt for private patients are blue, the binding of a private patients' register may be made in blue to correspond.

ORDINARY STATIONERY AND STANDARD BOOKS

Under this head are included ordinary unprinted stationery, envelopes, duplicating paper, carbons, typewriters and accessories, pens, nibs, pencils, and books of a general character. These and similar items should be purchased in the market at competitive prices. Enormous differences sometimes exist in the prices of some of these items, such as carbons and pencils, and oftentimes the difference in quality bears no relationship whatever to the cost.

ANNUAL REPORTS AND SIMILAR PUBLICATIONS

Annual reports may be included in the ordinary printing contract or may be quoted by tender each year. Other brochures, such as history booklets, will probably be printed by acceptance of tender.

In the issue of booklets, particularly of those for appeal purposes, care should be taken to prevent a "pennywise and

pound foolish" policy being adopted. A brochure printed on good paper and tastefully designed is bound to inspire greater interest than a poverty-stricken-looking booklet that will probably, and deservedly, find its way into the waste-paper baskets of the vast majority of the unfortunate recipients of the beggarly production.

The lay-out and type used should be striking to the eye. The great national newspapers and the popular periodicals give great care to the lay-out of their publications, and a study of the methods of these papers is interesting and instructive. In this connection, it may be observed that the frequent use of portraits gives a human touch to the newspapers and periodicals that is all too often missing from the reports and similar publications of the voluntary hospitals. A candidate replying to an examination question as to the contents of a hospital's annual report stated that the illustrations should be inserted "spasmodically" in the report. This is the general method. The blocks from which the illustrations of annual reports are printed are generally used year after year until they are worn out, and possibly when the subscribers' patience is worn out too!

The text of a hospital report is usually printed on thin paper and the illustrations produced on good glazed paper, and the position of the illustrations is often left to the convenience of the printer. Why not print the whole report, including the illustrations, on paper of medium and uniform quality, and insert the illustrations in the body of the report in appropriate places?

Fine examples of artistic booklets are issued by the popular watering-places for general use and for distribution to members of organizations holding their annual conferences in these places.

Many hospital officers and members of hospital committees are opposed to the spending of money upon publications for issue to the public, and, indeed, upon printing and stationery of any description. This attitude of mind is to be deplored, and indicates a lack of knowledge of practical psychology.

The word "economy" is frequently used to cover a multitude of sins. Economy does not mean parsimony, and the methods of "quasi-economists" are often deplorably wasteful. It is certain that a cheap-looking booklet with a "wailing" appearance is more likely to find its way into the waste-paper basket unread than a smart, decently produced brochure that demands respect.

Form No. 16

SCHEDULE OF PRINTING AND STATIONERY

DEPARTMENT

Schedule Number	Quantity	Annual Consumption	Article	Paper Number	Price	Cost

CHAPTER XIV

CORRESPONDENCE

As correspondence is the chief method of communication with the world outside the hospital, it is important that the impression created, both by the expeditious reply to inward letters and the general tone of outward letters, should be as favourable as possible. The prestige and goodwill of a hospital may be damaged or enhanced to a considerable extent by the correspondence which emanates from it.

INWARD CORRESPONDENCE

All packages and parcels received by post or by hand should be sorted and delivered to the various departments by a porter or other official detailed for the work. He should keep such records as may be considered necessary to the peculiar needs of the hospital, and should obtain receipts for registered packages in a book set aside for the purpose.

Secretarial correspondence is generally of the following character: (1) general correspondence, such as letters relating to patients, purchases, inquiries, complaints, (2) committee correspondence, such as tenders and matters of committee importance, (3) correspondence enclosing cash, (4) invoices, statements, receipts.

It is a practice in some offices to date by means of a rubber stamp all correspondence as received. It is a very old practice, and, like many other office methods that may be most useful in commercial houses, is of doubtful value in hospital work. Another old practice which is of questionable usefulness in hospital offices is the recording of inward correspondence in a letters received book, which is a list of correspondence received, just as a postage book is a list of correspondence dispatched.

Letters enclosing cash are of particular importance, and, as far as possible, it should be a rule that receipts for all cash

received should be prepared and dispatched on the day of receipt. The prompt attention to cash correspondence, and, indeed, to all correspondence, means a saving of time and trouble.

OUTWARD CORRESPONDENCE

Letters sent from the hospital are, generally speaking, of much greater importance than correspondence received. This chapter is, of course, concerned entirely with that correspondence which proceeds from the secretarial department, and it is to this class of work that the following notes relate.

Stereotyped Forms. A large number of letters of a general character may be the subject of stereotyped replies, and it is an excellent plan to have available for the use of typists sets of numbered letters which may be used as models to avoid the necessity for the composition of letters of daily occurrence. Stereotyped letters may include reminders and acknowledgments of subscriptions and donations, replies to patients requesting reductions of prescribed charges, letters to solicitors and insurance companies in respect of charges towards maintenance of patients, and all matters that are of such frequent occurrence as to lend themselves to the use of stereotyped models. In some cases, duplicated letters may be kept available for this purpose, it being necessary merely to fill in such particulars as will make each copy dispatched of an individual character.

Where duplicated letters are used, however, they should be perfectly duplicated in first-class imitation typewriting, so that the difference between the duplicated body of the letter and the name, address, etc., which is typed in, is not obvious. The paper should be non-absorbent so that the signature will not run, and the heading should, of course, be printed in exactly the same style as the ordinary letter paper.

Printed Cards. The use of printed cards for matters of frequent occurrence, such as requests for invoices and

statements of accounts, acknowledgments of gifts of silver paper, may be of great saving as the postage on printed cards is one halfpenny as against the postcard rate of one penny.

A printed acknowledgment card should always be sent in reply to a letter if it is impossible to send a full reply on the day of receipt. It is extremely discourteous to keep a correspondent waiting two or three days without even a bare acknowledgment that his letter has been received.

Hospitals are frequent offenders in this respect, and it is a practice which can result in nothing but harm.

The Typewriter. This is probably the most popular and well-known of all office appliances and will be found in practically every hospital. The typewriter is a great saver of time, and the work it does is obviously much better than that which can be done by handwriting. Typewriting is a recognized subject of commercial education, and every prospective typist should make a proper study of the subject. Too often, letters emanating from hospitals are typed in a slack and careless manner suggestive of a second-hand machine and an amateur operator.

The Dictating Machine. This machine is used for the recording and repetition of dictation. It is most generally used in connection with the typewriter, but is probably not applied to hospital work to any great extent, the alternative method of shorthand-writing being usually adopted.

Shorthand. The Pitman system is a subject of much usefulness, and its value cannot be over-emphasized. Quite apart from writing from dictation and the drafting of minutes and reports, it is a subject of distinct educational value, and a most helpful adjunct to the study of correspondence.

Copying. The most satisfactory method of copying for hospital use is by means of carbons, particularly where the typewriter is employed. The old-fashioned hand-press copy machine or the more modern pressure apparatus cannot be recommended for hospital offices.

Duplicating. The duplicator is a machine for the reproduction

of copies of matter typed or written on stencils. It is a common and useful office appliance, but as hospitals may usually obtain duplicating service from local duplicating offices at greatly reduced rates, the value of the duplicator is not so great as in commercial offices.

Other office appliances which may possibly be found useful in hospitals having large outward correspondence are *the addressing machine* from which, by means of stencils, duplications of names and addresses and similar headings may be obtained expeditiously, *the stamping machine* for the counting and stamping of letters, and *the letter sealing machine*.

Composition. The ability to write a good letter is dependent to a large extent upon a knowledge of English grammar, construction, style, punctuation, spelling, and the avoidance of those common errors which are pointed out in the many text-books on English. Correspondence must be convincing, and must show that the writer is clearly and fully acquainted with the subject upon which he writes. Letters from hospitals should always be properly composed, neatly typed, and made up in a manner indicative of efficiency. Begging letters and servile epistles of thanks should be avoided, but the demands of courtesy and dignity should never be overlooked. A pleasant word may help the tone of correspondence that threatens to become discordant. Meaningless commercial jargon which finds favour in business letters should be avoided, and sentences such as the following should be scrupulously shunned: "I am duly in receipt of your esteemed favour and beg to thank you for same." Slang, sarcasm, and severity of words are out of place, and humour should be used sparingly if at all. A large number of books is published on commercial correspondence. These publications contain fine examples of well-written letters covering a comprehensive variety of topics.

REFERENCE BOOKS

It is a lamentable fact that few persons can spell properly. The majority of people pretend to be able to spell, whilst an

honest few admit that they cannot, but wise folk keep a dictionary at their elbows and also such works of reference as a book of medical terms, the *Post Office Guide*, and Pitman's *Office Desk Book*. Pitman's *Dictionary of Correct English* is also extremely useful in a correspondence department.

CHAPTER XV

FILING SYSTEMS

To deserve the name of "system" any method of filing papers must conform to two main rules—

1. It must give out as quickly as it takes in.
2. It must be simple.

The main object of filing papers, letters, documents, etc., is not to get them out of the way, as many people appear to imagine, but to put them where they can be found again. An efficient system must, moreover, be capable of yielding required papers easily and quickly without fuss or excitement. Speed is particularly an important factor, as it sometimes happens that a request in committee for the production of correspondence is sprung on the secretary without warning.

The system must be simple, so that any junior member of the staff may work it efficiently after a few minutes instruction, and it should be unnecessary to add that all the junior members of the staff should have that instruction. The days are past when the filing system in any office was sacred to all but one member of the staff, and, when that member of the staff was absent, no correspondence could be obtained. A complicated system which can be worked by only one person is a constant source of danger and annoyance. Matters are liable to be overlooked because papers cannot be obtained just when they are wanted. The simplest system is usually the most efficient for the sole reason that filing systems depend almost entirely on the human element, and, therefore, the simpler they are the less chance there is of error on the part of the staff using the system.

VERTICAL SYSTEM

By general consent the vertical system is now regarded both as the easiest to work and as the most efficient in action.

Under this system, the cards, folders, binders, or other

containers, are placed in specially-made cabinets having drawers with fittings designed to support the contents in an upright position.

Any one folder may be removed and reinserted without disturbing or altering the arrangement of any of the others. Even one letter may be taken from the container without removing the container from the cabinet or disturbing any of the other letters in the same container. This has obvious advantages over any other system because the non-disturbance of the folder practically eliminates any risk of their losing their correct order.

STEEL CABINETS

For any system steel cabinets are to be recommended. A filing cabinet gets some rough usage, and wood will not stand up to the wear and tear for very long. Steel cabinets are practically indestructible and well repay the extra initial cost.

SYSTEMS FOR SPECIAL PURPOSES

It is rarely advisable to ask manufacturers of filing equipment to plan out systems for special purposes. No matter how extensive and varied their experience, they can never view the problems and difficulties from the same angle as the man who knows exactly what he wants the system to do. Neither can they fully realize the importance of what appears to an outsider to be merely minor matters in connection with the proposed system. In addition to this lack of imagination, there is always the tendency, and quite a natural one, to suggest a system much more complicated, and, therefore, more costly than is necessary on account of the sales influence.

CORRESPONDENCE

The first matter to decide in planning a system for the filing of correspondence is the question of whether the system is to be centralized or not.

In the former case, which is suitable for all small and medium-sized hospitals, all the administrative correspondence

is filed in a central system of a single unit. The term "single unit" is used, not as an indication of size, but to differentiate the system from the departmental or "multiple unit" system. Under the latter system a separate cabinet (or more than one, if necessary) is allocated to each department, including any suitable sub-divisions of the secretarial department (e.g. accounts, appeals, etc.), so that each department has its own separate system quite complete and distinct from all other departments. Even where the multiple unit system is in use the whole system may be centralized in the sense that all the units are housed in the same room.

The next decision to make is on the method of filing.

There are two main methods, alphabetical and numerical, and there are countless adaptations all incorporating some or all of the principles of one or both of these main methods.

The Alphabetical Method. The guide cards for use with the alphabetical method are marked alphabetically, each letter being sub-divided to give a closer indication of the location of any particular folder.

A folder is allotted to each correspondent, is marked with the correspondent's name and address, and is used to contain all the letters from, together with carbon copies of all the letters to, that correspondent. The folder is inserted in a vertical position behind the appropriate guide card in the drawer of the cabinet.

A general folder takes its place immediately behind each guide card for the reception of isolated letters from correspondents with whom further correspondence is unlikely to take place. It would obviously be wasteful and unnecessary to allot a separate folder to correspondents from whom only one letter is received. If the correspondence develops, however, it can always be transferred from the general folder to a special folder allotted to the correspondent in question.

Some forms of correspondence, in which the names of the correspondents are relatively unimportant, fall naturally into a subject class of their own. In such cases, a folder is marked with the name of the subject, filed alphabetically behind the

appropriate guide card, and is used to contain all the correspondence on this particular subject. In cases where a folder has been allotted to any of the correspondents communicating on this particular subject, the correspondence would still be filed in the subject folder and a cross-reference note written on the inside of the correspondent's folder. "See also subject folder 'Road Traffic Act.'"

The Numerical Method. Each correspondent is allotted a folder, as in the alphabetical system, the difference being that the folders are marked with numbers instead of names and are arranged in the cabinet in numerical instead of alphabetical order. The guide cards, which, of course, must also be numerical, are sub-divided into either tens, twenties or fifties, with distinctive coloured tabs for the hundreds. With this method a separate card index is absolutely indispensable, the procedure being to make out a card for each correspondent and subject (where subject files are used), marking each card with the number of the folder allotted and filing all the cards in alphabetical order. When it becomes necessary to file a letter from, say, John Brown, this correspondent's card is turned up in the card index and the number of his holder (obtained from his card) is marked on the right-hand top corner of the letter, which is thereafter filed in the folder bearing that number. This entails much more work than with the alphabetical system, but it has a correspondingly great advantage in the completeness of the cross indexing it is possible to have.

CROSS INDEXING

Where many subject folders are used, and, in addition, there are some hundreds of correspondent folders, a comprehensive method of cross indexing becomes imperative if the system is to retain its full efficiency. With the separate set of cards used under the numerical system, cross indexing can be carried to far greater detail without becoming involved than it can under the alphabetical system where only folders are used.

The card index of the numerical system can also be used as the card index for the catalogue file, which also requires liberal cross indexing if it is to serve its purpose efficiently.

CATALOGUES

As mentioned in another chapter, a gold mine of information can be obtained by the collection and collation of details from catalogues, trade literature, price lists, etc. These publications are usually placed on one side to receive attention when time is not so pressing, and usually end up in the waste-paper basket unread. They can, in any case, never be found just when they are wanted, and that is usually just the time when they could save the hospital some money.

As catalogues and price lists vary so much in size and style, it is advisable to house them in a fairly large and commodious steel cabinet. The method recommended is again the vertical system, under which any catalogue may be removed from the file and reinserted without disturbing any of the others.

Stout guide cards divide the cabinet drawers into sections, and these cards are marked with the general nature of the catalogues contained in each section. As many catalogues cover numerous and diverse items of hospital supplies and equipment, the selection of a section in the filing cabinet is rather an arbitrary matter. A complete system of cross indexing (both of suppliers' names and of the commodities supplied) will, however, remedy any apparent deficiency. With the card index described above, it will be found that any desired catalogue can be readily brought to light when it is required.

SUPERANNUATION SCHEME

The most convenient method of filing all the forms and documents which have to be kept in respect of each member of the Federated Superannuation Scheme for Nurses and Hospital Officers is as follow—

A separate folder is allotted to each member of the Scheme, and these are clearly marked with the name and position of

the members. These folders are housed in a drawer of a steel filing cabinet, and they may be arranged alphabetically with suitable alphabetical guide cards, or they may be arranged into divisions to follow the same order as the names appear in the Salaries Book. The guide cards in this case would be marked, "Administrative Officers," "Administrative Nursing," etc. The latter method will be found to be the most suitable because of the ease with which the monthly deductions and contributions can be posted from the Salaries Book.

The folders contain the whole of the forms and documents which have to be kept in respect of each member. Nothing is filed away anywhere else, so that if it becomes necessary to obtain any information relative to the scheme about any member, all the information is between the two folds of that member's folder. Each folder will, therefore, contain—

- Membership Form.
- Copy of Agreement.
- History Card.
- Contribution Card.
- Insurance Policies.

The contribution cards may be taken out each month without disturbing the other contents of the folders and without removing the folders from the cabinet, for the purpose of entering thereon the amounts of the monthly deductions and contributions.

The ordinary correspondence in connection with the Scheme is enclosed in one folder, and may be filed either in the Superannuation Scheme cabinet or in the general correspondence cabinet. It will be found advisable to have a special folder to house the sheets of directions which come from the Central Office of the Scheme.

RECORDS OF ANNUAL SUBSCRIBERS

The system of recording particulars of annual subscriptions in book form leaves much to be desired.

A card system will give all the advantages of a book without any of the disadvantages, and in particular—

1. Only current cards are contained in the file.
2. New cards may be inserted in the correct place without disturbing any of the other cards.
3. A special part of the card may be reserved for remarks and ample space left for alterations in the address.
4. By means of signals the system of application and follow-up letters may be made foolproof.
5. Different coloured cards may be used for different types of subscribers.
6. For the purposes of listing for the annual report, the cards may be arranged and rearranged in any desired order.

The cards are normally arranged in alphabetical order behind guide cards without sub-divisions of the letters, and each letter group is arranged in order of amount.

The top edge of each card is divided into twelve spaces marked with the months (see specimen). A white metal signal is clipped on the month space in which the subscriber usually pays his subscription.

At the beginning of each month the usual notifications are made out from the cards (the position of the signals show which subscribers are to be notified). As the notifications are completed, the white signals are changed to red ones, and these are again changed to white when the subscriptions are paid. If any subscriptions are not paid within a suitable period, a further reminder is sent and the red signal is changed to a black one. Thus a glance at the cabinet will show—

1. How many subscriptions are due but not paid.
2. Whether first applications have been sent.
3. Whether second applications have been sent.
4. How long overdue (told from the position of the signal).

It is, therefore, impossible to overlook overdue subscriptions, as the signals are a constant reminder and cannot be ignored.

Those subscribers who pay through the bank on a standing order have cards of a distinctive colour, to eliminate any risk of their being annoyed by applications for a subscription which may have already been debited to their bank account. Subscribers who pay their subscriptions through collecting

Form No. 17

SUBSCRIPTION CARD

Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
------	------	------	-------	-----	------	------	------	-------	------	------	------

Name

Address

Year	Date Paid	Receipt Number	Remarks	£	s.	d.
1934						
1935						
1936						
1937						
1938						
1939						

agencies (where some time may elapse between the date of collection and the date of receipt by the hospital) should also have a distinctively coloured card, which acts as a warning that full inquiry must be made before an application or follow-up letter is sent.

By a slight rearrangement of the type the cards may be made to do duty for both donations and subscriptions.

CHAPTER XVI

REGISTRATION OF PATIENTS

THE vertical system of filing is described in the chapter on filing systems, and this method is undoubtedly the most suitable for the filing of patients' case records which, even in small hospitals, requires considerable accommodation.

Every clinical out-patient (that is, generally speaking, every out-patient other than a casualty out-patient) and every in-patient should be provided with a vertical filing folder, which is to contain the whole record of the patient during his attendance at the out-patient department and his in-patient stay in hospital. The papers generally included in the folder are the diagnosis sheet, treatment sheet, chart, X-ray report, and laboratory report. Every folder and case paper should be numbered, and patients attending the out-patient department should be provided with cards (coloured differently for different honorary medical officers or departments) bearing the number on the case papers. This will greatly facilitate the production of the patient's case papers upon each attendance. The provision of folders and case papers is generally considered an unnecessary expense for casualty patients, and a very suitable substitute is to be found in the use of a casualty officer's register which contains brief particulars of every patient's attendance in the casualty department. It is, however, desirable that cards for identification purposes should be given to casualty out-patients. In some hospitals, special folders, case papers, and cards, are kept in the X-ray, massage, sunlight, and other special departments, simply for the purpose of specially recording attendances and treatments at the respective departments, but such records are outside the purview of the general system of registration. Each patient's case papers may be pasted in the folder, or a pocket may be provided in the folder for the compact keeping of the records. Paper fasteners should not be used, as these

create bulkiness. Case papers should always be kept in the files when not in use, either in the out-patient department or in the wards. In the case of out-patients, it is inadvisable that patients should handle their case papers, which should be sent to the clinic room or appropriate department by the registration clerk immediately after registration, and, in the case of in-patients, case records should be sent to the registration clerks immediately after the discharge. The keeping of case papers out of the files is a cause of endless trouble. Whilst papers are in the wards, proper containers, sometimes called "chart boards," should be used for the preservation of records, and, whilst they should not be available for the patients' inspection, they should be ready for the use of the medical and nursing staffs. The foot of the bed is a convenient place for the keeping of in-patient case records.

REGISTRATION OF OUT-PATIENTS

Simplicity should be the keynote of any system of registration, and the following method is an outline of a simple system. The books necessary are (1) General or New Out-patients' Register, (2) Attendance Noting Register, (3) Index Registers, (4) Register of Summaries. As described in the foregoing remarks, folders and case papers are prepared for every in-patient and clinical out-patient, and, on the first attendance of out-patients, the following general particulars are entered in (1) the General or New Out-patients' Register: time and date, card number, honorary medical officer or department, patient's name, age, address, occupation, and other relative particulars, e.g. nature of injury for casualty patients, insurance particulars for accident cases, membership particulars in respect of contributory associations, and an index column for use with (3) the Index Registers. The General or New Out-patients' Register is used upon the first attendance of each patient. Upon subsequent attendances the patient will present his numbered card and it will be necessary only to enter in (2) the Attendance Noting Register, the patient's number, name, and the clinic or department attended. The Attendance

Noting Register may be further abbreviated by the initial letter of the patient's surname, e.g. "S" for "Smith," being substituted for the name. If this method is adopted, it is advisable to write the initial letter before the number on the card on the patient's first attendance. The last column in the Attendance Noting Register should be the index column for use with (3) the Index Registers. The attendances of all out-patients are recorded in (3) the Index Registers, which are a series of books indexed throughout with columns for number, name, and dates of attendances. Separate Index Registers are kept for medical casualties, surgical casualties, clinics, and any other division that may be desired. These Index Registers are posted first of all from (1) the General or New Out-patients' Register by the entry of the number, name, and date of first attendance, under the letter of the alphabet which represents the initial letter of the patient's surname. Subsequent attendances are posted to the Index Registers from (2) the Attendance Noting Register. Separate Index Registers may be kept for the recording of patients attending upon introductions from contributory associations and similar bodies, but such Index Registers are supplemental to the Index Registers kept for the general registration of out-patients.

COUNTING OF OUT-PATIENTS AND ATTENDANCES

The number of new out-patients and attendances are counted daily in (1) the General or New Out-patients' Register and (2) the Attendance Noting Register, and are recorded in (4) the Register of Summaries. This book contains a date column, columns in respect of new cases and attendances under each classification it is desired to make, e.g. the names of honorary medical officers or particular departments, and a totals column. This book should be added at convenient periods, say weekly, and the weekly totals of the daily classifications should equal the weekly totals of the daily totals column. The weekly totals are further summarized into monthly totals, and at the end of the year the monthly totals

are summarized into yearly totals for the purpose of the annual report and the statistics of out-patients.

Specimen rulings of the books required under the system of registration of out-patients are given in the text.

The orderly attendance of out-patients is greatly facilitated by the issue of numbered tickets similar to cloakroom tickets to patients attending the out-patient department. This system prevents patients being seen out of turn.

REGISTRATION OF IN-PATIENTS

The fewer number of in-patients in comparison with the number of out-patients in most hospitals renders the in-patient system somewhat simpler than the out-patient system, and the method outlined in this chapter is one which will be found quite practicable. Upon the admission of patients, who are generally requested to come for admission on special forms sent by the almoner or resident medical officers, particulars of time and date of admission, name, age, address, physician or surgeon, ward, occupation, religion, complaint, and class (e.g. private, distant, contributory, motor accident) are entered in (1) In-patients' Registration Book. This is a book containing perforated forms of admission which may be kept on the counterfoil system or on the carbon copy plan. The particulars are entered in the Registration Book and the form of admission is detached and sent to the ward to which the patient is to be admitted. The counterfoil or carbon copy will contain the exact particulars given on the admission form. All forms of admission should be numbered and no numbers should be wasted. In order to prevent wastage of numbers through patients registered not entering hospital, it is advisable to keep a book of unnumbered forms. These forms will rarely be required, and will be of use in recording the number which has been wasted on one of the numbered admission forms, thus ensuring complete continuity of numbers. At the time of registration, visitors' cards giving regulations and times for the visiting of patients are issued, and contributory fund letters of introduction and other relative particulars,

such as approved society membership, are sometimes obtained for use by the almoner. The particulars on the counterfoils or carbon copies of the Registration Book provide the details required for (2) the Admissions Register. This is merely a copy in a more convenient form (one line being used for each in-patient) of the particulars given on the counterfoil or carbon copy of the admission form. As this book is merely a duplicate of the Registration Book, it may be dispensed with if desired. The only reason for its use is its great convenience. Admissions are posted to (3) the Index of In-patients' Register which contains the more necessary particulars given in the Admissions Book, such as number, name, age, address, physician or surgeon, ward, class, and date of admission, and, in addition, date of discharge, and particulars of transfers whilst in hospital. The Index of In-patients' Register is a book indexed throughout, and is of inestimable value as a book of reference. Discharges of in-patients are notified to the Registration Clerk by means of discharges forms issued by the wards. Discharges are entered in (4) the Discharges Register, which contains the following particulars: date of discharge, number, name, date of admission, physician or surgeon, ward, class. The dates of discharges are posted to (3) the Index of In-patients' Register. Transfers from one ward to another should not be recorded in (4) the Discharges Book, the proper book for the purpose being (3) the Index of In-patients' Register.

The class columns in the books contain information as to whether the patient is a private, distant area, local, contributory, or motor accident patient, or such other information as will be of assistance to the almoner in the preparation of her card index system or registers.

COUNTING OF IN-PATIENTS AND IN-PATIENT DAYS

Admissions are counted in either (1) the Registration Book or (2) the Admissions Register, and discharges (including deaths) are counted in (4) the Discharges Register for the purpose of entry in (5) the Statistics of In-patients' Book.

This book is ruled to show the number of admissions, first number in hospital, discharges, and second number in hospital. The admissions and discharges columns may, if desired, be subdivided into columns showing such headings as medical, surgical, brought in dead, but the principle of the book is not thereby affected in any way. The following figures are the main columns required and the figures illustrate their use:

Date	Admissions	First Number in Hospital	Discharges	Second Number in Hospital
Brought forward	70	991	73	918
1934.				
Jan. 7 . .	10	140	9	131
8 . .	8	139	11	128
9 . .	13	141	12	129
10 . .	9	138	10	128
11 . .	11	139	8	131
12 . .	12	143	13	130
13 . .	10	140	11	129
Weekly Totals .	<u>73</u>	<u>980</u>	<u>74</u>	<u>906</u>
Carried forward .	143	1,971	147	1,824

This book provides the numbers of admissions and discharges required for the purpose of the annual report and the statistics of in-patients. The numbers in hospital are valuable for check purposes and also for a comparison with the daily counts of patients in hospital, which should generally be between the first number in hospital and the second number in hospital. The difference between these two figures is that the first number in hospital counts the days of admission and discharge of all patients as two days, whereas the second number in hospital counts the days of admission and discharge as one day, and excludes such patients as those admitted and discharged on one day and patients brought in dead. It is desirable that lists of patients in hospital should be prepared by each ward on one day in each week at a stated time, say, midnight. These lists will be valuable in checking (3) the

Index of In-patients' Register, and (5) the Statistics of In-patients' Book. The Uniform System provides that patients should be counted at a fixed hour each day for the purpose of ascertaining the "Average Number of Patients resident daily throughout the year." Care should be taken in selecting the hour, a midday hour being most suitable, as it will generally include patients admitted and discharged on one day. The daily counts should be recorded in columnar form and added monthly and summarized yearly.

**RULINGS AND FORMS IN CONNECTION WITH
REGISTRATION OF PATENTS**

Form No. 18

REGISTRATION OF OUT-PATIENTS. RULING (1)

GENERAL OR NEW

Left page—

Time and Date	Card Number	Honorary Medical Officer or Department	Patient's Name	Age

OUT-PATIENTS' REGISTER*Right page—*

Address	Occupation	Other Particulars	Index

I32 HOSPITAL ACCOUNTING AND SECRETARIAL PRACTICE

Form No. 19

REGISTRATION OF OUT-PATIENTS. RULING (2)

ATTENDANCE NOTING REGISTER

Number	Name (or Surname Initial)	Clinic or Department	Index

Form No. 20

REGISTRATION OF OUT-PATIENTS. RULING (3)

INDEX REGISTER

Num- ber	Name	Dates of Attendances							

Form No. 22

REGISTRATION OF IN-PATIENTS. RULING (1)

IN-PATIENTS' REGISTRATION BOOK

Time and Date of Admission.....

Name

Age

Address

Physician and Surgeon.....

Ward

Occupation.....

Religion

Complaint

Class

Remarks.....

.....

.....

.....

.....

Form No. 23

REGISTRATION OF IN-PATIENTS. RULING (2)

ADMISSIONS

Left page—

Time and Date	Name	Age	Address

REGISTER*Right page—*

Physician or Surgeon	Ward	Occupation	Religion	Complaint	Class	Remarks

Form No. 24

REGISTRATION OF IN-PATIENTS. RULING (3)

INDEX OF IN-

Left page—

Number	Name	Age	Address

PATIENTS' REGISTER*Right page—*

Physician or Surgeon	Ward	Class	Date of Admission	Date of Discharge	Transfers

Form No. 25

REGISTRATION OF IN-PATIENTS. RULING (4)

DISCHARGES REGISTER

Date of Discharge	Number	Name	Date of Admission	Physician or Surgeon	Ward	Class

Form No. 26

REGISTRATION OF IN-PATIENTS. RULING (5)

STATISTICS OF IN-PATIENTS' BOOK

Date	Admissions	First Number in Hospital	Discharges	Second Number in Hospital

CHAPTER XVII

ALMONER AND SOCIAL SERVICE DEPARTMENTS

THE inclusion of a section on almoner and social service work may seem out of place in a book for the use in hospital secretarial officers, but, as almoner work is so closely connected with the secretarial staff, it is considered desirable to include such particulars as are of direct interest to the hospital secretarial officer.

Almoner and social service departments are of comparatively recent origin, the first almoner being appointed at a London hospital within the last half century. The almoner department exists for the benefit of the hospital, the patient, and the medical staff. Its function includes many administrative duties that do not come within the category of social service, and in some hospitals a more appropriate title of "inquiry officer" is adopted. In this book the title "almoner" is taken as including the office of "inquiry officer," and references to the almoner are made in the feminine gender.

Whilst there is a distinct tendency to overrate the importance of the almoner's department, it is nevertheless imperative that almoners should possess certain qualifications, both natural and acquired, if the hospital is to receive such benefit as will justify the existence of the department. An almoner must have a sound practical knowledge of psychology, economics, and other subjects generally included in the category of social science, and, in addition, she must have a good general education, be a capable correspondent, be skilled in the keeping of books of an accounting and statistical nature, be acquainted with the law relating to hospitals, and, in addition, must have a thorough acquaintance with the work of public, social and charitable agencies.

An Institute of Hospital Almoners exists for the training of almoners, and several university schools of social science have included hospital almoner work in their courses.

The duties of an almoner are multifarious, and the following points are representative illustrations of some of the valuable activities of her department in connection with social service.

(a) ALMONER'S VALUE TO HOSPITAL SERVICE

It is obviously undesirable that patients suffering from diseases caused by faulty habits and bad home circumstances should return to the conditions of life existing before hospital treatment commenced. It is certain that unwise habits of food and, more particularly, drink may quickly undo the good work rendered by the hospital. In cases of this description, an almoner working in harmony with the physicians and surgeons may be of great advantage to hospital service and to the community by putting into motion such machinery as will look to the patient's well-being when the ordinary work of the hospital is done.

(b) ALMONER'S VALUE TO THE PATIENT

To free patients from the little worries of life and similar difficulties which would be a constant source of worry to the detriment of treatment is a distinct advantage to all concerned, and the almoner may, by advice or arrangement, be able to overcome these difficulties. For instance, a mother with a family of small children may be made acquainted with the means of looking after her little ones whilst she is in hospital.

(c) ALMONER'S VALUE TO THE MEDICAL STAFF

In the course of her inquiries into a patient's circumstances, the almoner may discover facts of the patient's mode of living and social history having distinct bearing upon the patient's illness. This information conveyed to the medical advisor may be of great benefit in the treatment of the case.

The almoner must be in a position to co-operate with the various agencies that exist and function in association with voluntary hospitals for the benefit of patients, such as medical officers of health, public assistance committees, sanatoria and convalescent homes, child welfare associations, and similar

organizations connected with the well-being of babies and children, education authorities, home nursing associations, approved societies, trades unions, contributory associations, local works welfare committees, and organizations relating to incurables, the blind, maternity, mental illness, tuberculosis, venereal diseases, and many other agencies.

One of the important duties of the almoner is to prevent abuse of the hospital's service by referring patients to their panel doctor or other appropriate quarter. The almoner arranges with employers, approved societies, and other bodies, for the provision of appliances, travelling expenses, and other similar expenses which in the cases of needy patients are paid out of special funds provided, e.g., samaritan, convalescent, or after-care funds. Most hospitals having almoner departments have funds of this description existing for the relief of necessitous patients in the way of providing travelling expenses, extra nourishment, artificial limbs, dentures, and convalescence. These funds may be used for the benefit of patients prepared to pay by instalments for the special benefits which the funds provide. Where no special funds exist, the cost of these social services is borne by the hospital. The almoner's salary and other administration costs of her department are usually paid out of the hospital's general fund.

ADMINISTRATIVE DUTIES

In most hospitals the principal duties of the almoner are of an administrative character. She has to interview and assess contributions to be made by all classes of patients who make direct contributions, e.g. private, pay ward, distant area, and local patients, and also to perform all the duties in connection with the receipts from public authorities, approved societies, hospital contributory associations, insurance companies in respect of employers' liability and workmen's compensation cases, and motor accident in-patients. The performance of these duties involves the keeping of records, statistics, and books. The following is an outline of a simple system in connection with which it is necessary to use (i) a

card index, (ii) Cash Book, (iii) Out-patients' Register, (iv) In-patients' Register, (v) After-care and Convalescent Register, (vi) vertical file for social service activities. Specimen rulings are given, but the almoner's duties are of such a multifarious character that much other memoranda may be found desirable in practice.

The card index (i) is kept for both in-patients and out-patients. On one side of the card appears various particulars as to the patient's circumstances, and on the other side particulars of all contributions received from or in respect of the patient. The cards constitute a series of Ledger Accounts and are posted from (ii) the Cash Book, which is kept in analytical form and indicates separate amounts received from various classes of patients, e.g. out-patients, private, pay ward, distant area, and local in-patients; contributory associations for out-patients and in-patients; approved societies and motor accident cases for in-patients; and any other division that may be desired. A loose-leaf book system may be substituted for the card index. The books (iii) Out-patients' Register, (iv) In-patients' Register, and (v) After-care and Convalescent Register are kept in chronological order and enable the work of the department to be summarized periodically, say, weekly or monthly, for the purpose of providing statistical details for the almoner's annual report.

Social service activities are dealt with on the vertical filing system described elsewhere in this book. Each folder should contain (v) a printed front sheet giving the required particulars, and all correspondence and other papers in connection with the case should be filed in the folder.

The following specimen forms are appended: Claim for Additional (Hospital) Benefit, Private Ward Regulations, and Form of Guarantee for the Fees of Paying Patients.

The registration of in-patients and statistics in connection therewith are outside the scope of this section and are dealt with in another chapter.

Form No. 27

ALMONER. RULING (i)

ALMONER'S RECORD CARD

(Front)

No. _____	Name _____	{	Single
		{	Married
		{	Widow(er)
Address _____			
Age _____			
Occupation _____			
Admitted _____		Discharged _____	
Physician or Surgeon _____		Ward or Dept. _____	
Private Doctor _____			
Employer _____			
Approved Society _____		No. _____	
<p>Remarks: (e.g. Income, Rent, Number in Family, Employer of Parent or Guardian, Works Tally No., Particulars of Contributory Fund Membership.)</p>			

(Back)

Assessment _____									
Contributions Due					Receipts				
Date Due	£	s.	d.	Date Received	Date to which Payment is Made	£	s.	d.	
Remarks									

Form No. 32

ALMONER. RULING (vi)

**Specimen Particulars for Front Sheet to be Contained
in Folder in Vertical Filing System of Social Service
Department**

No.	Name		{ Single Married Widow(er)
Address	.....	
Age	.....	
Occupation	.....	
Physician or Surgeon	.....	
Private Doctor	.....	
Employer	.....	
Approved Society	.....		No.
Income	.....	
Rent	.....	
Number in Family	.....	
Contributory Association Membership	.....	
Clubs	.....	
Social Service Required	.....	
Remarks	.....	

Form No. 34

.....HOSPITAL

PRIVATE WARD REGULATIONS

1. CHARGES.

The present charges, which are subject to alteration, are as follows—

Beds in Paying Wards	.....guineas per week.
Beds in Private Wards	.....guineas per week.

Part of a week is charged as one week.

2. EXTRAS.

Additional charges are made to cover the cost of such special services as X-ray, Electro-cardiograph, Artificial Sunlight, Massage, etc., and also for Wines, Spirits, and expensive drugs and medicines.

3. METHOD OF PAYMENT.

All payments must be made by the patient weekly in advance, failing which the guarantor becomes immediately liable.

4. MEDICAL ATTENDANCE.

The charges mentioned above do not include the fees for medical attendance. This is a personal matter between the patient and the Honorary Physician or Surgeon under whose care the patient may be, with which the Hospital is not concerned.

5. VISITING HOURS.

The ordinary visiting hours are from to..... daily, including Sundays. The permission of the Sister or Nurse in charge must always be obtained before visitors enter the Wards. Two visitors only are allowed in the ward at one time, and not more than four different visitors may see the patient on any one day.

6. FOOD, ETC.

Food, drink, fruit, confections, etc., must not be given to the patient, but may be entrusted to the Sister who will use her discretion as to the quantity the patient is allowed to have.

7. DISCHARGE.

The Committee reserve the right to discharge any patient at any time, after giving reasonable notice to the relatives, without assigning any reason thereto.

Form No. 35

.....HOSPITAL

**FORM OF GUARANTEE FOR THE FEES
OF PAYING PATIENTS**

This form must be signed by a responsible person who thereby undertakes to become liable for the fees payable to the Hospital in the event of non-payment by the patient or relatives.

I,

of

HEREBY GUARANTEE THE PAYMENT OF.....guineas per week and all extra expenses incurred by or on behalf of the patient (see attached Regulations) whilst.....

.....continues to be a patient in the Hospital.

I further undertake to arrange for the removal of this patient within three days after notice to that effect has been given me.

Dated this..... day of..... 19.....

Signature.....
(which must be over a sixpenny stamp)

BIBLIOGRAPHY

THE following is but a small selection of recommended books on subjects closely akin to hospital accounting and secretarial practice, but the works recommended are representative.

Hospital Organization and Management, by Captain J. E. Stone (Faber and Faber, 21s. net), is a comprehensive book of reference well known in hospital work.

The Hospitals' Year Book, the monthly journal *The Hospital*, and the *Memoranda* published by the Central Bureau of Hospital Information, are other well-known publications probably found in every hospital.

Valuable works of reference on book-keeping and accountancy generally are *Dictionary of Book-keeping*, by R. J. Porters (Pitman, 7s. 6d. net), and *Accountant's Dictionary*, by Francis W. Pixley (Pitman, 67s. 6d. net).

Most books on secretarial practice deal with the subject from the viewpoint of the company secretary. Such a book is *Practical Secretarial Work*, by Henry I. Lee and William N. Barr (Pitman, 7s. 6d. net). Sir Herbert E. Blain's *Secretary's Handbook* (Pitman, 5s. net) deals in practical manner with specialized secretarial work, and includes the duties of a secretary to a charitable institution. *Honorary Secretaryship*, by W. Benson Thorne (Pitman, 2s. 6d.) is a particularly suitable guide for the inexperienced.

Meetings, by F. D. Head (Pitman, 5s. net), and *How to Take Minutes*, by E. Martin (Pitman, 2s. 6d. net), are useful books on all descriptions of meetings.

As mentioned in the text, a good *Dictionary* and a book of *Medical Terms* are useful friends, as are also *Pitman's Office Desk Book* (Pitman, 2s. 6d. net) and the *Post Office Guide*.

A large number of books on all subjects of commercial education, from which a selection may readily be made, is contained in the catalogue of the publishers of the present volume.

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