# THE EDITOR'S LETTER-BOX.

### Some Interesting Problems.

Our Correspondents are reminded that brevity of style and conciseness of statements greatly facilitate early insertion. We cannot in any way be responsible for the opinions expressed by correspondents, who must give their name and address as a guarantee of good faith, but not necessarily for publication.

#### Domestic Economy in the Isolation Hospital. To the Editor of THE HOSPITAL.

SIR,-I have read with much interest the "Example of Prudent Housekeeping" in THE HOSPITAL of February 12, but there are several points I do not quite understand. One of these is how the extra percentage is reckoned out to cover the increased price of food. I am afraid I am very ignorant, but I confess that I can never understand what 15 per cent. or so means in plain figures, nor do I know how this estimate of additional cost is arrived at, though I seldom read a speech or an article on economy that does not reckon it out in this fashion. difficulty I found was in the allowance made for extra nurses. In my own small isolation hospital we constantly have to engage extra help, as we are very much understaffed, and if we have more than a dozen fresh admissions at the same time we cannot cope with them. should very much like to know how to show my committee the exact extra cost entailed by these temporary nurses, and by the charwoman who must be engaged to wait upon them. I can quite bear out the statement that "the boarding of extra nurses entails more expense than that of the ordinary nurses," but you might have added that it increases the cost all round. I cannot account for this except that they seem to come in like visitors and have to be studied, or they would leave one in the lurch.

Lastly, I see that the cost of the patients' diet is reckoned out as if the amount on the diet sheet was all that has to be paid for. I have seen this calculation before, and I should like to know whether other matrons find the same that I do: that a good deal more is used than the exact quantities set down for the patients to get. For instance, if you have fifty typhoids on two quarts of milk a day each, no housekeeper would dare to order the exact 25 gallons of milk for them. There is some used in pouring from one can to another, some wasted in pouring from the can sent into each ward, and every sister knows how impossible it is to be left without any to fall back upon if a cup is spilt by accident. The same is true of bread and of other things. That is where think paper calculations go wrong, but perhaps it is I who am in the wrong and other people may manage better. I should like to know.—Yours, etc.,

ANOTHER ISOLATION MATRON.

#### Medical Papers in Public Libraries.

To the Editor of THE HOSPITAL.

SIR, -Another addition to the "W" series of public libraries showing THE HOSPITAL might be found in the Wandsworth Borough Library at Streatham. It was there, some six years ago, that I first saw your paper, and I soon found the need for my own copy, and I have not missed a copy since. Having to leave the Metropolis for a lonely and remote station in Devonshire, I now look forward even more eagerly to every Friday evening, which brings THE HOSPITAL with its news and help.— Yours faithfully, AN OCCASIONAL CONTRIBUTOR.

February 20, 1916.

#### How to Sell Waste Paper.

To the Editor of THE HOSPITAL.

SIR,-I should be greatly obliged for information how to sell waste paper. Would it pay to have it roughly sorted in the various offices, selling newspapers, writingpaper, etc., separately? The threat to do so has made our present buyer double his price for it unsorted. Up to the present he has posed as a philanthropist, collecting our waste paper almost as an act of charity; inquiry, therefore, has made him doubly philanthropic. I should be grateful for any information which will enable me to continue to improve this good man .- Yours, etc.,

A PROVINCIAL HOUSE GOVERNOR AND SECRETARY.

February 15, 1916.

#### The New Wards at Newcastle Union. To the Editor of THE HOSPITAL.

SIR,—It would seem from the plan published in your issue of February 12 that the new wards run east and west, so that the windows on the north side receive little or no sunlight. Perhaps there is some local reason for this unusual arrangement. R. LANGTON COLE.

\* \* The site is largely occupied by the buildings of the workhouse and its adjuncts. The objection mentioned by Mr. Cole had no substance on the day of our visit. The wards, indeed, were bright, airy, and attractive.—Ed. The Hospital.

#### Florence Nightingale and the War.

To the Editor of THE HOSPITAL.

Mr. J. Vine Milne has sent to the Morning Post the following letter from Miss Nightingale, which was written fifteen years ago to the President of the Balaclava Society (that is to say, during the South African War, to which the text evidently refers). His comment is: "Here are the sentiments of an Englishwoman, one of the noblest of her race, the most self-sacrificing, the tenderest—a woman fit to join hands with Joan of Arc."

10 South Street, Park Lane, W., October 24.

Dear Sir,-Though I am not able to be with you in presence at your annual commemoration, yet my heart and soul are with you. How pleased I am, though ill, to be able to write a few lines to you. I thank you with all my heart for your kind thoughts of me. I wish I could say, as we thought a few days ago we might have said, that there would be peace.

But still, as was once written about the advantages of persecution, we may write about the advantages of war, yet few men, and perhaps no women, have seen as much as I have of the horrors of war. But see those manly fellows in time of war, men not near the beasts, as sometimes we too sadly see in the time of peace; see them not one taking a drop too much; not one gallivanting with the women; everyone devoting, aye, even his life for his comrade, fetching his comrade off the field, without notice or praise from anyone, either in words or in print; and if killed in the attempt his name only goes down as "killed in battle"; always devoted even to the death, as our Great Master and Friend, Jesus Christ, was to His fellow men.

Oh, if such be war, we will not say, "Let there always be war!" but blessed be war which makes such heroes of fellowship out of war. Sad is the death of our

comrades. But we may say, "Death comes not untimely to him who is fit to die. The briefer life, the earlier And who would keep him back? even his wife. My friends, survivors of Balaclava, I pledge you in this cup, not all of grief, but of living life, worth perhaps all the downy chairs we know of. Those who are gone are with us still, working with us at the good and right and the happiness of our fellow men.-Pray believe me ever your faithful friend,

FLORENCE NIGHTINGALE.

#### The Uniform System of Accounts.

To the Editor of THE HOSPITAL.

SIR,-I do not remember having seen the criticisms of the Uniform System to which you refer in your article of February 12. But there can be no reasonable doubt that in the allocation of expenditure to different headings there is, as you point out, so large a margin of variation that comparison of different hospitals is rendered difficult, if not impossible, in many important particulars. The most flagrant instance of this is, perhaps, in the case of those institutions which have a number of subsidiary concerns (so to speak) which are financially independent but under the same management. For instance, a hospital may have a medical school, a nursing home, and a students' hostel attached; in respect of all of which, if the buildings adjoin, many items of expenditure must be apportioned. The way in which this is done will radically affect the standing of the hospital, but there is at present no guarantee of any uniformity in this vital matter.

For this and similar difficulties you suggest two remedies -a running audit, or, as an alternative, the same auditors of for every hospital in London. I venture, with only the most amateur knowledge of auditing, to doubt if either of these suggestions will quite meet the difficulty of the case. It seems doubtful whether any auditors will take the responsibility of deciding that all allocations of expenditure are rightly and properly made; would they, for instance, go behind a minute of the board of management? Again, the same firm of auditors does not mean the same auditor for each hospital, and there may easily be as great a variation between two men employed by the same firm as between different firms.

May I carry your idea one step further and suggest that a single inspector should be appointed by King Edward's Hospital Fund, whose business it would be not to audit the books of each hospital, but to inquire into just those difficult allocations of expenditure which we all know so well—out-patients and in-patients, schools and hostels, and so on—and to see that in every case where no general ruling applicable to all can be made the allocations represent as nearly as possible the work done or the expenditure incurred. Such a post would not be easy to fill; tact, a thorough knowledge of accountancy, a reasonable amount of hospital experience, and a fair endowment of native shrewdness would be essential qualities for any candidate. But such things are to be had if properly paid for, and the right man would undoubtedly exercise a valuable and helpful influence in the world of hosa valuable and heipital pitals.—I am, Sir, yours faithfully,
ASSISTANT SECRETARY.

[It is impossible to make a general rule as to allocation of expenditure between a hospital and subsidiary organisations, as circumstances differ so widely. In London, however, some light is thrown upon what has been done in individual accounts as the total official salaries subject to division must be stated in main and subsidiary accounts as well as the proportion charged to the accounts. A common auditor would see that these divisions are properly made. Auditors cannot always go behind a board minute, but they have strong powers of persuasion. The men employed by a firm of auditors would refer important matters involving principle to their chiefs. Our correspondent's suggested inspector is not practicable for many reasons. He would really not possess the same power as would the auditing firm, or its representative, told off to look after the accounts of a group of hospitals. -ED. THE HOSPITAL.]

## Forthcoming Publications.

A New Edition of the St. Thomas's Hospital, Pharmacopœia is in course of preparation by a committee of the medical staff acting with the pharmaceutist, Mr. Jennings.

In the second and enlarged edition of Sir St. Clair Thomson's "Diseases of the Nose and Throat," published, a description of suspension laryngoscopy has been introduced, and the chapter on the removal of the tonsils has been entirely re-written. The new edition is published by Messrs. Cassell & Co., Ltd.

SIR ALFRED KEOGH, K.C.B., has written a preface to the new book on "Surgery in War," by Major A. J. Hull, F.R.C.S., R.A.M.C., of which the following is an abstract :- "We are here shown the distinguishing surgical feature of this war, the evolution of the best methods of dealing with the septic processes invariably present, the improvements in immobilising apparatus for gunshot fractures, and many other interesting advances in surgical technique. We get a realising sense of the amount of work which has been done in certain branches of military surgery, such as the surgery of gunshot wounds of the head, of peripheral nerves, and of the blood-vessels. Those, in short, who are familiar with the literature of war surgery will find in almost every chapter matter which is new and suggestive." Several contributors have assisted Major Hull in the compilation of the work. It is well illustrated with x-ray plates and diagrams. It will be published by Messrs, J. and A. Churchill.

PENSIONS FOR NURSES.—In the matter of the charity hitherto known as "The Institution for Nurses for Nervous and Mental Disorders of Women" the Charity Commissioners have, at the request of the original trustees, promulgated a new scheme for its regulation and administration in substitution for the scheme of 1909-10, which is accordingly repealed. Under the new scheme the title of the charity is to be "The Mrs. Frances Sophia Caldwell Nurses" Fund," and the trustees are to be the corporate body called "The Royal National Pension Fund for Nurses." The operative clauses provide that, after payment of expenses called "The Royal National Pension Fund for Nurses." The operative clauses provide that, after payment of expenses of management, etc., the trustees shall, out of the yearly income, pay an annual pension of £16 15s. 4d. to each of nine persons whose names are specified in a schedule; that subject to this charge, the income shall be applied in providing pensions at such rates as the trustees may fix having regard to the needs and circumstances of the pensioners and to the income and other circumstances of the charity. These pensions are to be for nurses who have served for not less than twelve years in connection with cases of nervous and mental disorders of women and are in necessitous circumstances, and each pension will be granted in the first instance for a term of three years, but may be prolonged for a further period of not more than three years at each prolongation. If in any year the whole of the income is not expended, the part remaining unapplied will be invested in augmentation of the capital endowments of the charity. The endowments at present consist of Consols, etc., of the aggregate value of £8,036.—

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