Table III shows the cost per occupied bed under the various items, and to make the comparison clearer and fairer, hospitals of a similar size and constitution have been classified together, a separate classification being entirely reserved for those hospitals which are also Old People's Homes.

Table V shows the average cost per bed under the items "Provisions," "Drugs and dressings," "Fuel and light," for the past three years.

(e.) Capital Expenditure.—The decrease of £3,496 in capital expenditure, in the present state of our hospitals, is by no means a matter for congratulation. A very considerable increase in this item may be confidently looked for if our hospitals are to be efficiently found and equipped.

(f.) Miscellaneous Expenditure.—The column "Miscellaneous" in Table III needs some explanation. In this are included the rents paid by a few hospitals which could not fairly be included in a comparative-expenditure table; also returns of contractors' deposits and other little expenses not deemed to come in the proper expenditure of the institutions, but rather under those of the Boards.

The hospital returns this year have been compiled on the model system of hospital accounts recommended by Sir Henry Burdett. As the system was new to many secretaries, some of the returns were submitted too late to enable the tables to be properly analysed. It is proposed to issue to Hospital Boards during the

year a further criticism of the tables appended.

SUMMARY.

Hospitals.—There are 2,689 beds in our public hospitals. 21,108 patients were treated in these beds last year. The average daily number of in-patients under treatment is 1,709.

The average mortality was 7.7 per cent. The average stay in hospital was thirty-five days

per patient: but this includes the returns from the hospitals which are also old peoples' Homes.

Patients cost 5s. 7d. a day to be treated. Last year the cost was 6s. $0\frac{1}{2}$ d.; the year before that, 7s. $0\frac{3}{4}$ d. The average daily payment by patients was 1s. 2d. Therefore the average patient costs the taxpayer 4s. 5d. per diem.

The gross cost of hospitals is 4s. 10¹/₂d. per head of population, of charitable aid 2s. 3¹/₂d.—

altogether 7s. 13d.—as against 7s. 42d. last year.

Nurses.—The names of 882 trained nurses are on the register.

There were 662 nurses in the public service—viz., trained, 210; untrained, 452. There is one nurse to every 2.6 beds in our public hospitals.

There were 112 trained nurses registered last year. Eighty-nine of these were trained in the Dominion, and 23 were registered on oversea certificates.

A Matron is paid from £80 to £180; a staff nurse from £45 to £80; a third-year probationer from £30 to £36; a second-year probationer from £20 to £30; a first-year probationer from £12 to £20.

Midwives.—The names of 1,028 midwives are on the register—viz., trained, 283; untrained,

Last year 74 trained midwives were registered—viz., trained in St. Helens Hospitals, 42; trained in other Maternity Homes, 10; admitted on oversea certificates, 22.

There are nine training schools for midwives in the Dominion.

There were 883 patients treated in St. Helens Hospitals last year: There were 4 deaths, 829 babies were born alive, 13 babies were stillborn, 4 babies died.

There were 353 mothers treated by St. Helens nurses as out-patients: There was 1 death, 339 babies were born alive, 13 babies were stillborn, 4 babies died.

Each baby born in the St. Helens Hospitals costs the country about £2.

To Hospital Committees: An officer is only worth keeping so long as he knows that he has something to learn. The "indispensable" officer does not exist—at any rate, no institution can afford to retain him.

No man is fit to sit on a Board who quotes what he hears through "a lady friend."

Doctors preach to persons outside a hospital that either a highly nitrogenous dietary, a stuffy room, or want of occupation is by itself an evil and a fruitful source of trouble: why, then, do they allow their patients inside a hospital to be subjected in the convalescent rooms to a combination of these three evils, and then wonder that complaints arise?

CHARITABLE AID.

1908-9. 1909-10. Increase. £112,818 Expenditure £112,833 £15

This small increase in expenditure may be regarded as satisfactory, as for the last ten years the charitable-aid expenditure has increased at an average rate of £3,523 per annum.

Receipts.—These amounted to £142,456, the details being given in Table VII, but the following items are of special interest:-

			1908–9. £	1909–10. £	Increase.
Receipts from	Government		$49,\overline{4}13$	51,887	2,474
,,	local bodies		40,774	42,46 8	1,694
)) .	voluntary contributions		3,520	10,184	6,664
. ,,	persons relieved	· · · ·	14,633	15,024	391