

The Bulletin OF THE Ontario Hospitals for the Insane

*A Journal Devoted to the Interests of
Psychiatry in Ontario.*

HOSPITAL ACCOUNTING.

BY HON. W. J. HANNA.

Provincial Secretary.

Upwards of four years ago we set about installing an Accounting System, including a Quarterly Statement that would keep the Department in close touch with its revenues and expenditures, and would also show the comparative cost of maintenance in each institution. The result was a complete reorganization of the Accounting System, and the regular issue of a quarterly Spread-sheet, a copy of which for the final quarter of 1910, ending on the 31st of October last and showing results for the year, is appended hereto.

The accounting for the ten institutions shown on the Spread-sheet is done in the Department at Toronto. The requisitions for purchases are all approved of by the Inspector and Chief Accountant before the expenditure is made by the Bursars. Upon the receipt of invoices semi-weekly, they are classified at the Department, and thus uniformity of classification is secured, as well as prompt audit and payment. All goods purchased must go to the Storekeeper at each Hospital, and can be drawn from the store only by requisition duly approved by the Superintendent. These requisitions are made in duplicate, one copy being forwarded to the Department where monthly summaries are compiled so as to show actual consumption of all supplies. The same rule applies to all deliveries of produce from the institutional farm or