

As one member of the council said in the debate on the finances this must lead to bankruptcy if persisted in.

The president, Dr. E. A. P. Hardy, has tried to justify the medical council. He states that the accounts are properly audited. Every one knows that an audit does not disclose details nor the propriety and wisdom of the expenditures. An audit only shows that the expenditures were authorized and that there are vouchers for them. What we must have are the details in order that the profession may be able to judge as to the rightness or wrongness of the outlays.

Dr. Hardy thinks that it would be a matter of much expense to supply a financial statement to each member of the profession. We do not agree with this at all. Each member is supplied with a copy of the announcement, and all that is necessary is to show in the treasurer's report where the money went. This would not involve any additional cost, as the announcement must be printed anyway. A few extra items would meet the demands.

If everything is just as it ought to be why is it so hard to find out the facts? We have tried to do so, and so has our contemporary, *The Canadian Journal of Medicine and Surgery*. The funds in the hands of the medical council belong to the members of the medical profession. They are the *real* shareholders, and it is their absolute right to receive the fullest information on every point of income and expenditure. We mistake not if they will not insist upon this.

The plea that it would cost a good deal to do this, was met so far as we are concerned, as we would have, free of cost, given the information to our readers. All we sought was the information. This request was refused. We were told that we might secure it by making use of our territorial representative. This is most undignified.

We have on more than one occasion contended that the medical council should receive the support of the medical profession. But there is no way that will meet this position so well as free criticism when such is called for. The medical council has called forth this criticism and must hear the consequences of its own acts.

THE HOSPITALS, REFUGES AND ORPHANAGES.

The fortieth annual report of these institutions for Ontario has come to hand. The information is both useful and important.

There are now 71 hospitals, 34 refuges, 32 orphanages, 3 homes for incurables, 2 convalescent homes, 2 Magdalen asylums, and 28 county houses of refuge.