Ibousewitery Motes.

THE FORTHCOMING BUDGET AND SMALL INSTITUTIONS.

There are many small institutions, such as Cottage Hospitals, where the managing Committees do not contract with tradesmen for provisions. It may be that the charity is on too small a scale to make it worth while advertising for tenders, or its financial supporters, consisting mainly of local tradespeople, who, in a neighbourhood where there is little or no competition to lower prices, whilst quoting special rates to the Hospital, would strongly oppose the transfer of its custom from the country town to a universal provider elsewhere, who neither subscribes, nor exhibits a collecting box.

In such institutions observation of the signs of the times by the official responsible for the catering may frequently be the means of effecting a very considerable financial saving.

The Chancellor of the Exchequer will very shortly produce his Budget, and it would therefore be wise if those on whose shoulders lies the responsibility of providing and keeping up the stock in small institutions, were to consider their position with a view to laying in fresh stores before an increased taxation causes a rise of prices.

Besides death duties, with which we need not concern ourselves, the details likely to affect institutions are the further taxation of coal, tea, and sugar, any of which this year appear to be within the range of practical politics. Sugar especially is a very heavy item in a hospital budget, and another increase of 5s. per cwt. will help very materially to swell the grocery bill. Just now any abatement of the present duty is very unlikely, and contrariwise an increase is being prophesied. When we consider the present agitation, due largely to the $\frac{1}{2}$ d. press, against cheap bountypaid foreign sugars, it seems probable that the present low prices will not long continue, and it would, therefore, be well to buy before an alteration takes place.

It must be remembered that if sugar be further taxed all articles of diet, into the manufacture of which it largely enters, will be increased correspondingly in price. Last year the trades combined to do this simultaneously with the publication of the Budget; treacle at once rose $\frac{1}{2}$ d. per lb., and the prices of all jams and marmalades became dearer, whilst biscuits and almost all forms of confectionery, coccas, chocolates, and many tinned or preserved fruits, etc., shared in the rise.

That such an increase is again expected this year is evidenced by the behaviour of dealers in sugars; at present vast quantities are being im-

ported and purchased by retail sellers who look forward to making a great coup.

The finances of many charities, especially those on a small scale, and dependent on local support, have been much injured by the long continued war, which, in many cases, has diverted the gifts of the charitably disposed, into other and newer channels. Any increase therefore in the price of the necessities of life becomes a question of vital importance, especially if, as seems likely, an ad lition to the already high income tax, causes subscribers to cut down their private expenses, a step which very frequently begins by curtailing subscriptions to local charities.

H. T.

Departmental Committee.

The President of the Local Government Board is exceedingly wishful that the inquiry of the Departmental Committee he has appointed on the nursing of the sick poor in workhouse infirmaries shall be as exhaustive as possible, and be the means of obtaining the most valuable expert evidence. With this object the secretary to the committee will welcome intimations from persons desirous of stating their views and experience, who should inform him of the particular points to which their evidence would be directed, and of any special qualifications which they may possess for giving such evidence. The committee have commenced their sittings at Whitehall, and as usual in the case of investigations by a Departmental Committee, the proceedings will be private. This inquiry has been rendered absolutely imperative by the practical impossibility of some workhouses securing sufficient nurses, by the constant changes in others, and by the growing opinion that the nurses in poor-law infirmaries should be as highly trained as those in hospitals, and be entirely under the control not of a workhouse master and matron but of the superintendent nurse.

Sir Benry Burdett Resigns.

Sir Henry Burdett, Chairman of the Welsbach Company, and his fellow directors have sent in their resignations, as demanded by the shareholders, and the following members of the Advisory Committee—viz., the Hon. Philip Stanhope, Thomas James Barrett, George A. Touch, William Whiteley, and Edgar Williamson—have been appointed as a provisional board entrusted with the selection of a definite board, whose appointment is to be subject to ratification by the shareholders at the next annual general meeting of the company. Mr. Peters, who has been greatly instrumental in exposing the "rollicking egotistical incompetency" of the past management is giving his expert advice. No doubt one of the first attempts at economy will be to counterorder the whole-page advertisements of the company I which have constantly appeared in the columns of Sir Henry Burdett's weekly newspaper, for which advertisements the company has, no doubt, paid a full price, in spite of its inability to pay its shareholders a dividend.



