

The total cost of operating budget review hospitals in the nine participating provinces in 1960, including items of expense not covered under the hospital insurance program, was \$462,400,000. This total included \$298,800,000 for salaries and wages, \$15,900,000 for medical supplies, \$20,100,000 for drugs, \$30,800,000 for food, \$63,900,000 for other departmental supplies and expenses, and \$32,900,000 for other expenses consisting mainly of interest payments and depreciation allowances. Table 5 gives various classifications of these expenditures.

The per patient-day cost of salaries and wages ranged from a low of \$8.67 for Prince Edward Island to a high of \$15.34 for British Columbia, the average for the nine provinces being \$13.88. There was little variation among the provinces in costs of drugs and of medical supplies. Since raw food cost includes food supplied to staff, in-patients and visitors, the differences in such costs per patient-day probably reflect variations in the proportion of hospital staff taking meals at the hospitals rather than variations in the cost of food per meal served. The main items comprising "Other Supplies and Expense" are fuel, electricity, water, insurance, replacements of bedding and linen, laundry supplies, housekeeping and cleaning supplies, repairs to buildings, repairs to furniture and equipment, maintenance of physical plant, printing, postage, stationery, office supplies and telephone.

The total per capita operating cost of hospitals in the nine provinces was \$36.43, ranging from \$21.06 in Newfoundland to \$42.33 in Saskatchewan. The variations in total per capita expenses are very large, partly because of the variation in the number of hospital days of care provided per thousand persons in each province.

The percentage distribution of expenses shows that about 65 p.c. of the operating costs of the hospitals was for wages and salaries, 3 p.c. for medical supplies, 4 p.c. for drugs, 7 p.c. for food, 14 p.c. for other departmental supplies and expenses and 7 p.c. for depreciation, interest and other non-departmental expenses. British Columbia hospitals spent almost 68 p.c. of their operating funds on salaries and wages as compared with 52 p.c. in Prince Edward Island.

5.—Revenue Fund Expenditures of Budget Review Hospitals, by Type of Account and by Province, 1960

Province	Departmental Expenditures						Total Revenue Fund Expense ¹
	Salaries and Wages	Medical and Surgical Supplies	Drugs	Raw Food	Other Supplies and Expense	Total Departmental Expense	
AMOUNTS OF EXPENDITURES							
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	5,048,899	363,583	569,968	1,120,465	1,811,294	8,914,209	9,436,015
Prince Edward Island..	1,333,588	86,258	129,942	242,473	497,893	2,290,154	2,575,236
Nova Scotia.....	12,835,999	896,059	927,174	1,927,770	4,178,915	20,765,917	22,158,661
New Brunswick.....	11,514,362	766,472	957,121	1,661,562	3,417,245	18,316,762	20,842,604
Ontario.....	150,913,386	7,750,063	9,769,654	14,300,042	30,851,743	213,584,888	229,573,410
Manitoba.....	21,260,533	1,092,248	1,665,945	1,963,310	4,377,444	30,359,480	32,368,470
Saskatchewan.....	25,384,723	1,162,311	1,632,918	2,417,729	5,375,049	35,972,730	38,729,329
Alberta.....	29,999,355	1,875,291	1,970,099	3,631,264	5,820,980	43,296,989	47,058,143
British Columbia.....	40,486,093	1,937,112	2,514,737	3,514,122	7,536,733	55,988,797	59,618,610
Totals, Nine Provinces.....	298,776,938	15,929,397	20,137,558	30,778,737	63,867,296	429,489,926	462,360,478

¹For footnote, see end of table.