SOME SOCIAL AND MEDICAL INSTITUTIONS OF HUNGARY.

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A FEW months ago I paid a visit to Hungary, mainly with the object of seeing what progress had been made, through improved regulations, in combating the evils of lead poisoning among the home potters, upon whose condition I had previously reported to the Hungarian Government.

Industrial Lead Poisoning.

I had audiences of the Home Secretary, Baron Perenyi, and of the Minister of Commerce, Baron Harkanyi. Like his predecessor in office, the Minister of Commerce arranged for me to visit one or more of the large pottery villages, to which I had on previous occasions gone on account of the prevalence of lead poisoning, and to have, in addition, the assistance and companionship of one of the Government officials. Five years ago I was in Czakvár with the late Dr. Chyzer, whose untimely death is still mourned, and at that date plumbism was prevalent among the men, women and children. Dr. Josef Grasser was then, as now, the town medical officer. When M. Izanto and I returned there a few months ago we were met by Dr. Grasser and driven to the communal workroom of the potters of Czakvár, where Count Esterhazy and the Roman Catholic priest, Rev. André Racz, President of the Potters' Union, were waiting to receive us. It was one of my recommendations to the Hungarian Government that communal workrooms should be established by the various municipalities wherein lead glazes might be made, dipping of the ware done, and the use of fritted lead glazes given a trial. At his own expense Count Esterhazy, who takes a keen interest in the welfare of the people, had provided the workshop, with the object of removing thither all the dangerous and objectionable work hitherto carried on in the homes of the people. Within the last five years the number of cases of lead poisoning has been considerably reduced in Czakvár. Part of this may be due, as Dr. Grasser states, to the fact that the glazes are no longer made in the homes of the potters except in a very few instances, partly to the fact that the number of home potters has diminished, that the potters as a class are consuming less alcohol, and that the men work more intermittently, finding outdoor work an agreeable change from turning the potter's wheel. Along with Dr. Grasser I saw several of the lead-poisoned potters whom I had seen five years before. Some of them were still paralysed. I also visited some of the potters in their homes. The houses of the men who bought their glaze at the communal workshop were clean, bright, and tidy. They compared most favourably with those wherein the husband and wife were still making the glaze at home. Dr. Grasser had succeeded in getting several of the potters not to eat or sleep in the room in which the earthenware is dipped in lead glaze. In Czakvár, where effect has been given to some of my recommendations, the cases of lead poisoning, as already stated, have declined. Five years ago there were 49 cases of plumbism, not including children; two years ago there were 14, the year before last 4, and in August last—the date of my visit—only 3 had occurred for the year, not one of them in children.

In matters of social betterment Hungary is in many respects in advance of Great Britain, while in industrial hygiene she is taking hints from Western legislation, and is gradually incorporating ideas of the West with her own, so that in due course she may become a more progressive nation and abler to play her part in the destiny of Eastern Europe.

The People's Hotel.

During my visit, in company with Mr. W. H. Shrubsole, I had the opportunity of becoming acquainted with some of the practical efforts the authorities are making for the social betterment of the people.

In Budapest there is the "People's Hotel," or Népsálló—a building containing 480 beds, in which for 6d. a night a bedroom can be obtained; 8d. a night secures a better room—one in which there is a fixed wash-hand basin, with hot and cold water, and electric light. The bedding is perfectly clean. For an additional 6d. a dinner can be procured of three courses—soup, meat, vegetables

potatoes and bread, with pastry or pudding. There are in the basement clean enamelled bath cubicles screened off by curtains, for which a charge of 2d. is made, including the use of soap and towels. There is another series of baths where, for a penny, a man can have a shower bath; also a room where, for a halfpenny, a foot-bath can be obtained. In the building there is a tailor's shop, where the inmates can have their clothes mended at a cheap rate, and a cobbler's shop, where boots can be repaired. Men arriving from the country in dirty clothes can have their clothes brushed and cleaned while they are having a bath.

The dining-room is large and lofty. The meals are served at small tables, as in a well-conducted hotel. The tables are covered with clean tablecloths, upon which is an attractive carafe filled with filtered water. The room is adorned by mural paintings. A large window separates the dining-room from the kitchen. The head cook and her assistants are neatly and appropriately dressed. There is a large reading-room and smoking-room, where chess and dominoes are played. For non-smokers there is also a reading and games room and library. There is, too, a lecture hall, where, on Sunday afternoons, lectures are given on many subjects not of a religious or controversial character.

The "People's Hotel" seemed to me to be largely utilized by men out of work and seeking employment. Many of the inmates were clerks, or they belonged to the better artisan class, and a few university students stay there regularly. A man who hires a room for a week pays 1d. a day less. There is a portion of the building set aside for men who are working at night, so that they can sleep quietly during the day. The Népsálló is maintained by the municipality. It is proposed to erect a similar institution in each of the ten districts of the city.

I also visited in Budapest a cheaper "People's Hotel" for men, women, and children. It is capable of accommodating 180 persons. For a bed in a long ward the charge is 2d. a night. The entrance for women and children is separate from that for the men. A woman on going to work in the early morning can take her child there, leave him in the home all day, and call for him on her way back in the evening. For 2d. a day the child is looked after by a nurse and fed. There is a playground for those children who are able to run about, whilst for infants of tender age there are nurseries with cots. There is also a dining-room where the older children have their meals.

The women inmates pay 2d. a day for their bed in a large, clean, and well-ventilated ward. The bedding is thoroughly clean. The far end of the ward is partitioned off into three rooms, into one of which a mother can take her two or three children. There is a row of fixed wash-hand basins in the female dormitory; soap and towels are provided free.

In one of the men's dormitories which I visited there were 38 beds. The dining-room for the men is bright and attractive. Here concerts are held and free theatrical performances given from time to time. For 3d. a plate of soup can be obtained, for 1½d. meat and bread, and for 4d. a dinner of three courses. If a man who goes to the home has absolutely no money, he can earn in the home not only sufficient to pay his board but a little more. There is in the building a large and well equipped printing room, in which paper-bag making is also carried on. There is another room where wood is chopped for sale. In one or other of these rooms a man can work and earn more than his daily bread. In the basement there is a series of well-equipped bath rooms; the baths are free.

Central Bureau of the Workmen's Insurance.

In a previous number of the BRITISH MEDICAL JOURNAL I have described the national insurance scheme for Hungary. During my recent visit to the central bureau the medical officers were busy examining persons sent from various insurance offices of the country. They were all *appeal* cases. In deciding what compensation should be paid to an insured workman, the main consideration is the occupation at the time of the accident rather than the earnings. Each case is settled on its merits in relation to the kind and amount of work the individual is capable of doing after his partial recovery from the injury. If a man or woman is utterly unfit for work—that is to say, so helpless that he cannot, for

example, dress himself, say, from paralysis, or if he is blind in both eyes—he receives full compensation, that is, 100 per cent. of his full earnings. In all other cases full compensation is based upon 60 per cent. of the earnings and not 100 per cent., so that where, for example, a man has lost his right hand and is awarded full compensation, he does not receive 100 per cent., but only 60 per cent. of his earnings. For a broken leg he might receive 60 per cent. of his wages until he can work, or it might be only 30 or 40 per cent. For the loss of a thumb a man will receive 35 per cent. of his earnings, for an index finger 25 per cent., and so on according to the nature and extent of the injury. Recently the scale of compensation has been slightly raised.

Workmen's Hospital.

In connexion with the insurance fund in Hungary there is a workmen's hospital standing in 40 acres of ground, about four miles from Budapest. It consists of a series of detached buildings, one of which is set aside for women; the others are for chest diseases, accidents, diseases of occupation, diseases of the larynx, eye, nervous system, etc. There are 310 beds; 44 are for women. The hospital is only for insured people. Any branch has the right to send in cases free of charge. Patients are admitted through the central bureau. There are 7 resident medical officers and 11 visiting medical officers, of whom 6 are physicians.

The buildings were erected as a speculation for a private hospital, but the expenditure on them was too large. The Government hired the buildings, and has lent them for seventeen years free of charge to the national insurance authority. No money seemed to be lacking to make the wards and interior of the buildings attractive. The operating theatres and clinical laboratories are well equipped. The whole expenses of the hospital are met by the insurance fund.

Workhouse Treatment.

An effort is being made to remove the inmates of the workhouse at present in the central district of Budapest into the country. The workhouse in the city occupies a valuable site, and the committee has disposed of it for a large sum of money, which has enabled them to buy a prettily wooded estate and a few villas three miles from Budapest. I visited this new workhouse, to which 150 men had been transferred last spring. There is an excellent suite of baths, with hot and cold water. The men must take a bath at least once every three weeks, but the house governor encourages them to take a bath once a week or at any time they may desire to do so. The largest dormitory contained eleven beds, all beautifully clean. Each inmate has his own wardrobe. The men are not shut up in the workhouse, as is the case in our own country. There is nothing of the prison-like atmosphere about the place so noticeable in Great Britain. There are no locked doors or barred entrances which make exit difficult. Perfect freedom and liberty are allowed. The men are all comfortably and neatly clad, but not in workhouse garb. At the time of my visit the inmates could go out at any time between 6 a.m. and 8 p.m. Their meals are placed on the tables, and if the man is not there all that happens is that he misses the meal.

The inmates of the workhouse in Budapest are allowed to go out daily into the city and to earn a few pence by going messages, or by acting as porters, and so on; for this reason some of the men do not altogether appreciate transfer to the country. Others enjoy the quietude, and some gather mushrooms and sell them to the people in the district. The money received is mostly spent in tobacco and beer.

Museum of Social Service.

In one respect Budapest has long been ahead of London. I refer to its Museum of Social Service so well supervised by its able administrator, Mr. M. Izanto. Here in the Tarsadalmi Museum, to give it its proper name, are gathered mechanical appliances for the safeguarding of machinery and the prevention of accidents, models of old and new plant to illustrate how diseases of occupation may be averted; diagrams and specimens concerning tuberculosis and alcoholism, and other exhibits which seek to promote the security of the workers, and to improve their lives socially. Here, too, are given lectures and demonstrations to the working classes by eminent men drawn from the various trades or from the profession of medicine and public health. In order to reach the working classes far removed from Budapest, Mr. Izanto during the last year or two has, with the consent and encouragement of his Government, carried the bulk of the contents of the museum to various towns in Hungary. During last year the exhibition was visited by upwards of 100,000 persons. It is impossible to estimate the good which an exhibition of this kind does, but it must be considerable, and especially in a country like Hungary, which is beginning to pass from the agricultural to the industrial, and in which many of the people who are commencing to flock into the towns are ignorant of the laws of industrial hygiene.

The Baths of Pöstyén.

Pöstyén is reached by express train from Budapest in three hours. For several miles after leaving the Hungarian metropolis the train runs along the north bank of the Danube, through pretty country. The mountain scenery on the other side of the Danube is particularly attractive.

Pöstyén is well worthy of a visit, for its mud baths and hot springs have made it famous in the treatment of all forms of rheumatic affections, and especially of inveterate sciatica. A quarter of a century ago there appeared in the *BRITISH MEDICAL JOURNAL* (May 5th, 1880) a paper by Sir Spencer Wells, in which he drew attention to the com-

The large mud bath, with original mud floor, Pöstyén.

position of the waters of Pöstyén, the curative properties of the mud, and the value of the baths generally in all forms of chronic arthritis, in pelvic exudations, and in haemorrhoids. Weiss has recently shown that both the thermal waters and the mud contain radium.

In 1911 there were 16,000 visitors to Bad Pöstyén. Hotels are good, and the largest, the Thermia Palace, is built on an island in the Waag. The baths are on the same island; and are directly connected with the hotel. Dr. Reichart and his wife, Dr. Melitta Reichart, who are the resident medical officers, both speak English fluently. Dr. Reichart has a well-equipped chemical and bacteriological laboratory, and also an excellent Zander institute. The large mud bath is surmounted by a large glass dome. The bath is capable of receiving a score or more of persons at a time. It is divided into two parts by a high partition. The bottom of the bath is the ordinary mud, through which warm springs keep pouring out water and throwing up hot mud. The temperature of the mud is in places 140°F. The rest rooms in the corridor outside the large mud bath are models of cleanliness. There are several other baths. There are pretty drives in the neighbourhood of Pöstyén, and there is, too, the park, with its daily, afternoon, and evening free concerts, also its theatre and concert rooms, tennis grounds, etc.

As an indication of the benevolence of the proprietors, there is in Pöstyén a working man's sanatorium, founded by the father of Mr. Armin Winter fully twenty years ago. Here working men and women, the subjects of rheumatism

and gout, are received for treatment through the medium of the various friendly societies. Three thousand persons are treated yearly in the sanatorium. Of these, 400 are men from the Hungarian State railways, 400 from the Austrian State railways, 1,000 are miners, workers in the iron and textile industries, and the remainder follow all sorts of trades. The payment for working men varies according to the accommodation provided—from 3s. 4d. to 4s. 2d. a day, inclusive of board and baths.

Along with Dr. Longinotto I spent an afternoon in the sanatorium examining from 20 to 30 working men patients gathered for our inspection by Dr. Edward Weiss. Next to rheumatism, gout, and nervous affections, the largest number of cases seemed to be injuries followed by adhesions, contractures, and stiffness of joints. At Pöstyén it seemed to me that injuries followed by exudation do remarkably well with the bath treatment. Cases of sciatica form 10 per cent. of those coming for treatment. I was particularly struck by the good results obtained in the treatment of this intractable malady. Under mud packing, the use of sun baths and mineral water treatment cases of tuberculous arthritis do well. Urethral arthritis is similarly benefited, psoriasis and eczema disappear, while pelvic exudations in women are absorbed. The patients are taken from the hotels in the town to the baths in sedan chairs on wheels.

Altogether Pöstyén is a bathing place to which persons in Great Britain suffering from rheumatic affections and neuritis, also gouty affections, might well go. The journey from London is comparatively easy. If the traveller takes the Orient express by Ostend and Vienna, he reaches Budapest, without any change, in less than forty-eight hours, sleeping one night in the train, or he might, if travelling by a different route, alight at Galanta, and thus save two or three hours.

THE GENERAL PRACTITIONER'S INCOME TAX RETURN.

It is at this time of the year that the income tax form usually makes its annual appearance, and a few notes dealing with this matter will doubtless be of service to our readers.

The preparation of the necessary declarations often involves considerable time and trouble, but if dealt with on a systematic basis and with some grasp of the underlying principles and the intent of the various declarations appearing on the form, the difficulties of the task will be minimized, and the result will probably be of greater service to the practitioner.

The statutory period allowed for the completion of the return is twenty-one days, and while it appears that the officials frequently allow some further latitude, it is desirable that the declaration should be made as early as possible. If this has been done and further forms are received, they should be returned with a statement of the address from which the full declaration has already been made, the space at the foot of the front page of the form being utilized for the purpose.

CALCULATION OF PROFITS.

The amount to be returned is the average amount of the profits for the three years to April 5th, 1914, or to the prior date on which the practitioner usually makes up his accounts. Thus, if the books of the practice are balanced on December 31st, the amount to be returned for 1914-15 will be the average of the profits earned in 1911, 1912, and 1913.

The "profit" in any year is the amount by which the receipts of the practice exceed the expenses which have been incurred in the earning of those receipts.

RECEIPTS.

Until recently the income-tax authorities insisted on their technical right of assessing the fees received from a practitioner's public appointments separately under Schedule E. The inconvenience and hardship arising from this insistence were discussed in our issue of July 2nd, 1910, and it now appears that in general the technicality is waived, and one assessment is made under Schedule D in respect of all the emoluments of the practice, if that mode of assessment is desired by the

practitioner. It may accordingly be suggested that the calculation of the profits for the Schedule D declaration be made to include all the receipts of the practice, and the Schedule E form returned with an endorsement stating that all professional income is included in the Schedule D return.

Having decided this point, the practitioner should ascertain the gross receipts of the practice for each of the three years 1911, 1912, and 1913. This may be done in one of two ways—that is, on the basis of "cash receipts only," or on that of "total bookings." The former has the conspicuous advantage that, as no credit is given to the Revenue for outstanding fees, the difficult problem of calculating the value of the "bad and doubtful debts" is avoided. Cases occur from time to time in which the assessors object to this basis of calculation, but it appears to find general acceptance except in the case of new practices. Assuming that the receipts are reckoned on this basis, there remains the question of the expenses to be deducted therefrom.

EXPENSES.

The principle to be borne in mind is that while expenses incurred in the maintenance of the practice are admissible deductions from the gross receipts, any sums expended on the improvement of the equipment, or for private as distinct from professional purposes, cannot be deducted.

The chief items of professional expense may conveniently be enumerated as follows:

1. *Rent.*—The whole of the rent of the surgery, consulting-room, and garage may be reckoned if these premises are distinct from the house, otherwise a reasonable proportion of the rent paid, not exceeding two-thirds. Where the practitioner owns the premises the amount of the Schedule A assessment—usually shown on the collector's demand note or receipt—is substituted for the rent actually paid.

2. *Rates and Taxes.*—These are to be reckoned in the same proportion as the rent except as regards income tax, as to which see below.

3. *Repairing and painting*, as for rates and taxes.

4. *Lighting and heating* should be reckoned in a reasonable proportion, having regard to the requirements of the particular practice.

5. *Wages and Salaries.*—These will be in the main those paid to an assistant, chauffeur, and the staff of servants. The value of the board and lodging provided may be included, but on the other hand a reasonable proportion of the total cost of the maintenance of the staff of servants will have to be excluded as being expenditure of a personal or domestic nature. The number of rooms devoted to professional purposes will furnish a guide in arriving at this proportion.

6. *Travelling Expenses.*—The cost of running a motor car or cars, including petrol, cost of repairs and replacement of parts and tyres, wages and keep of chauffeur (if not already included under the head of wages), licence and accident insurance, are to be reckoned. Where a rebate on petrol duty has been received, that amount should, of course, be deducted from the original cost of the petrol. The cost of replacing a car or carriage may be deducted, but the deduction should not exceed the original cost of the vehicle replaced. Any special expense incurred in visiting patients at a distance should not be forgotten.

7. *Telephone, postage, and stationery* are to be reckoned to the extent to which such and similar incidental expenses are incurred for professional purposes.

8. *Implements and Books.*—The expense of maintaining and keeping up to date the professional equipment are to be reckoned, but not any sums expended in its improvement or extension.

Deductions Not Allowed.

1. *Capital Expenses.*—The cost of the original purchase or equipment of the practice or the premises, or of subsequent improvements—for example, instalments of purchase money, or the cost of a second car where the original car is still retained in use, cannot be deducted.

2. *Interest.*—Interest paid on an ordinary bank overdraft incurred in respect of professional expenses will be allowed, but not yearly interest accruing, for instance, on a loan from a life assurance society or a private individual. The reason for this is that in the case of annual interest the borrower is required by law to deduct income tax