

the Govt: of Madras
as of Sept: 1892-1893

Surgeon General
with the Govt: of Madras
Madras.

The Senior Medical Officers
General Hospital
Madras.

Reference

Monthly Time book of the Genl: Hosp: eply to

The Surgeon General has
noted with grave displeasure the large
number of fines imposed on the Stewards the
General Hospital. Every month, the
the offences is such that
General thinks there must
delay and difficulty in the
the Hospital.
decided improvement suggest

be compelled to
of extreme meas
Case.

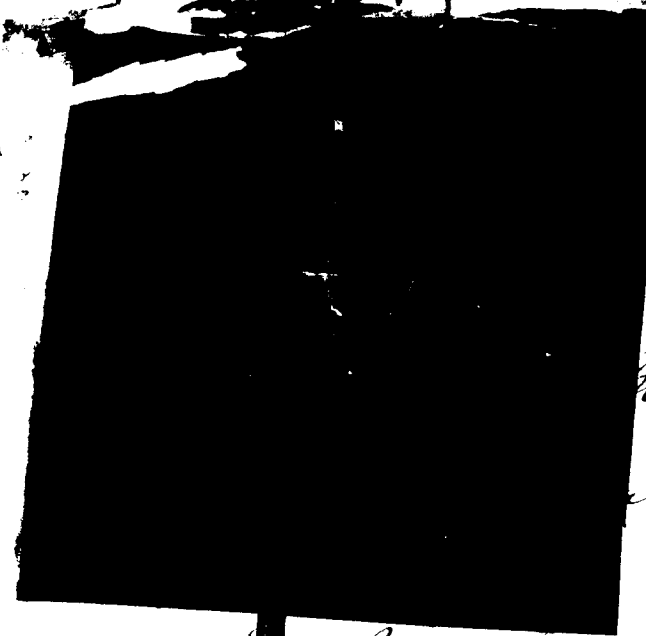
27-9-83

and
Capt. General
with the Govt. of Madras.

/ True copy /

W. J. de S. G. and
Smy.

H



General Hospital
13 April 1893

Medical Officer

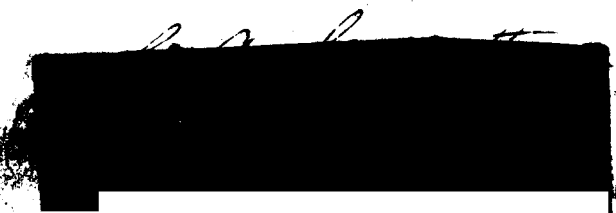
General Hospital Madras

The Secretary, Surgeon General
with the Govt. of Madras.

Mungambakam

Sir,

I have the honor to forward herewith
a letter from Messrs Binsie & Co. in reply to
a letter from the Senior Medical Officer
forwarding a bill for Hospital stoppages
due by the estate of the late Captain



From this it will be seen
delay on the part of the
sending in the Bill, the
ally irrecoverable unless
the address of Mr. Carruthers
amount from her, but as
atten of difficulty and
in the settlement of the
Hospital, I would suggest

that the Head Steward be made to pay
the amount as it is entirely owing to his
neglect that the amount has not yet
been recovered. He has been
for neglect of the Hospital Rules pro-
ducing the Civil Bill Book for the inspection
of the Resident Medical Officer, and Committee
orders have been given him to do so - with the
only result of a short spasmodic attempt
at carrying out the orders and then a rapid
relapse into his former negligence. Under
these circumstances it seems to me that
there is no reason why Government should
have to bear the probable loss of this
amount on account of his repeated neglect
in carrying out orders.

I have &c
(Sd) M. R. Browne Esq.
Surgeon Major
of Senior Medical Officer

Madras 5 April 1894

To,

The Senior Medical Officer
General Hospital
Madras

Sir,

^{G.A.}
Re Estate of Capt. Carruthers deceased

We have the honor to acknowledge
receipt of your letter No. 2188 dated 31st ult.
handing us a bill for Hospital stoppage
for Rs 192, which we beg to return here with.
This estate account was closed in December
last and the balance of funds remitted
home to Mrs. Carruthers. The usual
advertisement calling upon Creditors to
send in their claims was published in the
Fort Saint George Gazette and in two of the
local papers on the following dates

Gazette 25 Oct & 8 Nov 1892.

Madras Mail 22 Oct & 12 Nov 1892
& the Madras Times 25 Oct & 8 Nov 1892

We have &c
(Sd) Benney & Co

N^o 2561

Memo

The Senior Medical Officer, Genl. Hospital is requested to state if there is any record in the Hospital, showing that this bill was ever submitted before as noted in pencil by him. It is noted that the bill is from a block holding duplicates.

(By order)

(P^r) F. J. Crawford M.D.

Surgeon Captain

Ap. Secy. Surgn: General with
Govt. of Madras

Madras }
18 April 1893 }

N^o 105

Genl. Hospital
Madras 20 April 1893

From

The Senior Medical Officer

Genl. Hospital

To, The Secretary Surgn: Genl with
Govt. of Madras

Sir,

K. S. Sankaran

In

In reply to his memo N^o $\frac{2561}{18-4-93}$
(here with returned) I have the honor to state that there is no record to show that this bill was ever submitted before, other than a counterfoil of 5-5-92 - the other half of which the steward states he presented to Mr. (name) but there is nothing to show one way or the other whether this is true or not and what is now evident is that from neglect in sending in out-standing accounts despite the oft-reiterated orders given him, the amount due on this bill is irrecoverable.

I have &c

(P^r) H. R. Browne M.D.

Surgeon Major

Ap. Senior Med. Officer.

/ True Copies /

W. H. S. Sankaran
Surgeon

W

Surgeon General with the
Govt. of Madras.

Appendix A

Extract from Orders by the Surgeon
General with the Govt of Madras
4 May 1893. H: C/58

The Head Steward General Hospital
is suspended from duty, rank and
pay pending the disposal of his
case by Government. The duties
of the appointment will be carried
on by the Assistant Steward as
a temporary arrangement

(True copy)

Sd/- J. F. Crawford M.B.
Surgeon Capt
Secy to Surge Genl
with the Govt of Madras

To, The Senior Medical Officer
General Hospital

(True copy)

Sd/- W. R. Brown M.B.
Surgeon Lt Col
Sen Medl Off: Genl Hosp.

5 May/93.

(True copy)

W. R. Brown

Appendix C

Reports by the Resident
Medical Officer

Comments and orders by the
Senior Medical Officer

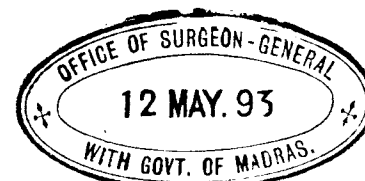
(1) I If the order required the
Steward to show the Civil Bill
Book to the R.M.O. monthly is
not to be observed hence forth
it would be better to cancel
it than simply regard it
as a dead letter.

20.12.90. (Sig) J. Smyth M.D.

XIII With reference to memo no 1422
5.3.92 from the Secretary to the Surgeon -

(2) General, the Steward is reminded
that on the 27th February 1892 he
was given one month's grace from
the 1st March 1892 to clear off
all arrears.

8.3.92. (Sig) W. Price M.D.



II Requests that Standing order
(3) 15 on page 5 and order ~~14~~ page 20.
So far as it concerns the
R.M.O. be cancelled - being
practically a dead letter.
25.4.92. (Sig) J. Smyth M.D.

It ought not to be a dead
letter. The Steward is warned
to be careful in carrying out
his part of them.

25.4.92. (Sig) W. Price M.D.

III With reference to S.M.O.'s
order herein under date
25.4.92 the Civil Bill Book
has not yet been shown to
undersigned by the Steward.
10.5.92. (Sig) J. Smyth M.D.

To
The Steward
Why is this so?
10.5.92. (Sig) W. Price M.D.

IV 15.3. On the 10th May 1892, Head
10.6.92 Steward Mr McPherson was fined
Rs 20 on the following charge:-
" on the 25th April 1892 the
Steward was Specially warned
that he must show the Civil

Reports by the Resident Medical officer Comments and orders by the Senior Medical officer

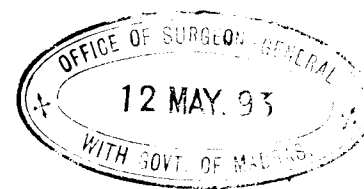
Bill Book daily to the Resident Medical officer according to the General Hospital Standing order no 15 page 5. Today the R.M.O reports that this has not been done once since then. This is the 10th June but the R.M.O has not yet seen that book.

Almost daily since the 10th May I have asked the Steward "when are you going to show the Civil Bill Book to the R.M.O?" varying the question occasionally by asking "Have you shown the Civil Bill Book to the R.M.O?" His answers have become too utterly ludicrous - "I am just finishing it, will show it on Monday, on Tuesday, tomorrow today, will certainly show it tomorrow &c &c". He seems to have no sense of the ridiculous or of shame. Warnings and reminders seem completely lost on him. From today the R.M.O is authorized to fine the Head Steward Rs 5 for each day on which the book is not shown to him.

I also take this opportunity of warning Mr McPherson in writing that my patience is almost exhausted. In fact my life is a misery to me owing to the disgraceful state of affairs in the Steward department:-

Reports by the Resident Medical officer

Comments and orders by the Senior medical officer



XIV accounts for march not yet sent in, bills for articles received in April in bulk not yet paid; bills for photos taken last year not yet settled; Service book for a ward boy discharged months ago not yet made up &c. I know that the change from the Contract to departmental supply has caused extra work and confusion and I have made full allowance for that, but this is no excuse for the present state of affairs in the Stewards office -
10.6.92. (Sig) W. Price M.D.

V With reference to the order of the Senior Medical officers 10th June 1892, the Resident Surgeon would be glad to know whether it is the wish of the Senior Medical officer that the Steward be fined daily from the date of that order for omitting to submit his books. The Steward has been warned over and over again but this has not been sufficient. He must be made to bring up this book regularly. The actual power of the fine is left with the R.M.O as it is to him the book ought to be brought -
13.6.92. (Sig) J. Smyth M.D. 13.6.92. (Sig) W. Price M.D.

VI The Steward's fines now amount to Rs 30 but no Civil Bill Book has yet appeared. I see there is no fine entered in the fine book. It was my intention that he should be fined Rs 5 each time you thought fit, but not an accumulated fine after a number of days.
16.6.92. (Sig) J. Smyth M.D. 17.6.92. (Sig) W. Price M.D.

Reports by the Resident
Medical Officer

Comments and orders by the
Senior Medical Officer

To The Steward

Have you shown this book yet?
17.6.92. (Sig) W. Price M.D.

No. I have been busy getting
the monthly accounts out and
beg to be allowed time to
finish the bill book, once for all,
till Sunday morning.

17.6.92 (Sig) M. J. McPhetson
H^d Steward.

XV To The Head Steward

Here is another registered letter
from Calacstry Brothers regard-
-ing those bills for photos that
you will not settle though I
have been trying to get you to
do so since November last.

On 22nd May you got some vouchers
with reference to this claim from
the Surgeon-General's office,
you promised them to have it
all completed in "a day or two"
These vouchers also ought all
to have been returned long before
this.

18.7.92. (Sig) W. Price M.D.

Another registered letter with
a threat of report to Surgen-
-General in three days
received yesterday evening
at my house.

28.7.92. (Sig) W. Price M.D.

VII

The Civil Bill Book has not been
shown to me for some weeks now.

31.10.92. (Sig) J. Smyth M.D.

The Steward ^(A) is ordered to show the
civil Bill Book to the R.M.O tomorrow

8.11.92. (Sig) W. Price M.D.

Reports by the Resident
Medical Officer

Comments and orders by the
Senior Medical Officer

Memo. no ³/_{4.11.92} To The Head Steward

XIII I find that your accounts for
March, April, May, June, July,
August, and September have not
yet been audited, notwith-
-standing constant verbal
warnings and reminders. This
is disgraceful negligence on
your part. Enter on Counterfoil
earliest date you can have them
ready.

(Sig) W. Price M.D.

Memo ⁶/_{9.11.92} To The Head Steward
His attention is again called
to no ³/_{4.11.92} and he is warned that
no excuse will be received.

(Sig) W. Price M.D.

To The H^d Steward

Have you carried out the order
of the 8th Instant marked (A)
overleaf.

10.11.92. (Sig) W. Price M.D.

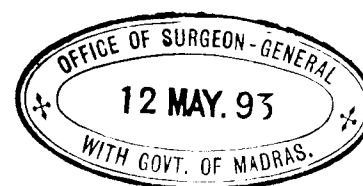
I beg to say I missed doing so
yesterday.

VIN 10.11.92. (Sig) M. J. McPhetson
H^d Steward

To The Head Steward
You have been put in the
fine book and are again
ordered to show it to the
R.M.O tomorrow.

10.11.92 (Sig) W. Price M.D.

Memo no ¹⁴/_{3.12.92} To The H^d Steward
XVII you are again reminded that



Reports by the Resident
Medical officer

Comments and orders by
the Senior Medical officer

that the following are in arrears.

- (1) From Secy. Surgeon-General $\frac{5915}{23.9.92}$
Stoppage Rolls and Bank Receipts.
- (2) From Messrs Norton & Co $\frac{7ul}{26.9.92}$
Bills for Rs 195.
- (3) From Secy. Surgeon-General $\frac{6025}{29.9.92}$
Expenditure for four months.
- (4) From Secy. Surgeon-General $\frac{6105}{4.10.92}$
Vouchers for 1890.
- (5) From Messrs Saks & Co $\frac{7ul}{5.10.92}$
Bill for Rs 43.12.8.
- (6) From Secy. Surgeon-General $\frac{6814}{7.11.92}$
average daily cost per head of indoor
patients

(Sig) W. Price M.D.

XVIII
memo no 19 To The H^d Steward
on 8.7.92 ^{12.12.92} you were ordered to
have a set of pegs put up in
each of the Matron Superintendents
bath rooms. It has not yet
been done. Why? Have them
put up at once.

(Sig) W. Price M.D.

IX

With reference to S.M.O's order
no 153 of 10.6.92, standing order
no 15 Page 5 is again falling
into abeyance.

22.12.92. (Sig) J. Smyth M.D.

With reference to order no
153 and standing order no 15
^{10.6.92} page 5 the Head Steward
shall show the Civil
Bill Book to the Resident
Medical officer regularly
each Sunday morning -
26.12.92 (Sig) W. Price M.D.

X

The Civil Bill Book is
again being neglected
6.2.93. (Sig) J. Smyth M.D.

Reports by the Resident
Medical officer

Comments and orders by the
Senior Medical officer

XI The Civil Bill Book as
usual was not brought
up last week.
1.3.93. (Sig) J. Smyth M.D.

Entered in fine book
2.3.93 (Sig) W. Price M.D.

XII W/s request to be informed
whether he is to resume the
daily Rs 5 fine on the
Head Steward as per -
S.M.O's order 10.6.92.
There has been a tacit
understanding between S.M.O
and myself that this order
should be in temporary
abeyance to give the Steward
a chance of turning over a
new leaf but he does not
seem inclined to conform
to orders as yet.

27.4.93 (Sig) J. Smyth M.D.

I defer the answer till the
Surgeon-General's decision is
received on the payment - or
not - by the Steward of the
late Captain Carruthers' Bill
28.4.93. (Sig) W.R. Browne M.D.

(True copy)

H. R. Browne M.D.
Surgeon Lt Col
M. S. Medical officer
General Hospital, Madras
11th May 1893.

Third Month.—Sanitary Nursing.

Value of pure air and means of regulating its amount, and the temperature of the wards. Petty management. Noise. Administration of food. How food should be given. Beds, bedding and clothing. Cleanliness of beds. Undressing of patients. Bed-making. Changing of under-sheets. Use of pillows and bed-rests. Use of water proof and under-sheets. How to change the bed of a bed-ridden patient. Cleanliness and use of disinfectants. Observation of the sick and note-taking.

Fourth Month.—Surgical Nursing.

Dressing of wounds. Local applications. Use of dry heat. Use of moist heat. Baths, and how to take their temperature. Fomentations. Poultices, and how to prepare patients for their application. Inhalation. Application of cold. Dry dressing. Wet dressing. Greasy dressing. Removal of soiled dressing. Application of leeches and blistering. Prevention and dressing of bed-sores. Preparing patients for operation. Management of patients after operation. Method of giving enemas and suppositories. Normal temperature of the body. How to take the temperature of the body. How to wash sponges. Instruction as to the use of such instruments as nurses are supplied with, *i.e.*, scissors, spatulas, probes, directors, and dressing forceps. How to clean catheters and the enema apparatus.

Fifth Month.—Miscellaneous Subjects.

The important organs of the body and their position. Hæmorrhage—three kinds. Natural methods of arrest. Variety of wounds. Application of cold. Position of limbs. Pressure. Graduated compresses. Tourniquets, styptics. Other surgical methods of arresting hæmorrhage as torsion, ligatures, acupressure, and cauterization. The regulations of the hospital regarding nurses and ward attendants to be learnt by heart. The diet scales to be learnt by heart. Use of the stretchers and the proper methods of conveying the sick. How to place a stretcher and place a patient on it; how to raise, carry and lay it down. Different methods of conveying the sick by one or more attendants.

Sixth Month.—Cooking for the Sick.

Farinaceous diets. Sopped bread and biscuits. Plain boiled bread and milk. Arrowroot, tapioca, sago, and rolong. Rice caudle. How to boil rice. Flour caudle and thick milk. Puddings. Common rice pudding. Custard pudding. Bread and butter pudding. Batter pudding. Macaroni and milk. Tea and other drinks. Coffee. Coffee and milk. Chocolate, cocoa. Tea. Toast water. Lime-juice water. Lemonade. Orangeade. Imperial drink. Strong broths and animal diets. Weak broths, chicken and mutton. Mutton broth quickly made. Beef tea. Good beef tea. Good chicken broth. Eggs, how to poach an egg. Jellies and wines. Jelly. Orange jelly. Orange jelly with water. How to mull wine. White wine whey. New milk with brandy or rum. Egg flip.

SECTION VIII.

STEWARD'S DEPARTMENT.

I. STEWARD.

1. The Steward will furnish a security of Rs. 5,000 for the due performance of his duties.
2. His hours of attendance will be from 6-30 A.M. to 6 P.M. daily.
3. He will take night duty with his assistants in turn, once in three nights, and on Sundays he and his assistants will have leave in turn.
4. He will not leave the hospital without formally placing one of his assistants in charge of his duties.
5. He is placed in charge of the provisions, wines, spirits in the hospital, and also in charge of all the furniture of the hospital except that in the Matron Superintendent's and Nurses' quarters, which is in charge of the Matron and Head Nurse, respectively.
6. He will accompany the Resident Medical Officer on his weekly inspection of the hospital and note for execution such orders as may be given him.
7. He will be responsible for the regular preparation and submission of the hospital returns and accounts special to his department, and that all correspondence connected both with his own and the nursing departments is properly kept and transcribed.
8. He will receive in deposit money and other valuables from patients to be kept for them during their stay in hospital. Particulars of such receipts are to be entered in the "Deposit Register" and he is to obtain the signature of the owners to the entry both on the receipt of the articles and on their return.
9. He will draw and disburse the pay of the establishment monthly in accordance with the Account Code. The pay of the Subordinate Medical Staff and of the Nursing Department will be sent by him to the Senior Apothecary and Matron Superintendent, respectively, on the day following receipt of pay for disbursement by them to the members of their respective departments. The signature or mark of those who cannot sign should be obtained in the acquittance roll by each disbursing officer.
10. He will keep in custody the service books of every non-gazetted officer of the establishment, excepting those of the Medical Subordinates, which will be kept by the Hospital Writer, in accordance with section 129 of the Civil Pension Code.
11. He will have charge of the Government grant of Rs. 100 sanctioned in G.O., dated 15th January 1875, No. 60, for petty repairs and improvements. The "Petty Contingent Register," in which the grant would be accounted for, will be submitted by him monthly to the Senior and Resident Medical Officers for their information and initials.
12. He will be responsible that all cash transactions are correctly

kept and rendered, and for that purpose he will maintain the account books hereunder mentioned :—

- (1) Petty Contingent Register.
- (2) Contingent Register of budget grants.
- (3) Poor fund and miscellaneous folio.
- (4) Deposit Book.
- × (5) Demand, Collection and Balance Book.
- (6) Day and Cash Book.
- (7) Abstract Register of Receipts and Payments and Account Current.

13. He will post up and balance daily the day and cash book of all receipts and payments and prepare therefrom monthly an abstract account current under all heads with balance soon after the close of each month in the form prescribed.
14. He will submit the accounts monthly for audit, on the 7th of the month following that for which the accounts are rendered, to a committee composed of the Senior Surgeon as President and the Second Physician and Second Surgeon as Members.
15. He will produce in support of his accounts vouchers for all items above Rs. 3, and also, when possible, for items below that sum.
16. He will have the amount of cash in hand examined and checked by the Resident Medical Officer on the third day of each month.
17. The special attention of the Steward is required to the cooking and regular issue of diets, whether European or Native. He will also take care that the several meals are served at the prescribed hours, and he will bring to the notice of the Resident Medical Officer everything affecting the quality or quantity of the contractor's supplies.
18. He will see that the articles comprising the diets and extras for the day are laid out in bulk for the inspection of the Resident Medical Officer before 7 A.M. daily.
19. He will submit daily the Perishable Article Book for the signature of the Resident Medical Officer.
20. He will exhibit in a comparative form the expenditure, month by month, for the Senior Medical Officer's information.
21. He will see that the contractor keeps the following articles in store in hospital, granting him a receipt for them, and take stock of the same on the first Saturday in each month :—

Mustard, Europe	...	...	...	bottles.	12
Arrack	...	...	...	do.	6
Arrowroot	...	...	...	lb.	5
Bladders	...	...	...	No.	30
Candles, wax	...	...	...	lb.	2
Cloth, country, for bandage	...	...	...	pieces.	2
Cumblies for ice	...	...	...	do.	3
Cotton for burns	...	...	...	lb.	8
Essence of beef	...	...	...	tins.	4
Linseed	...	...	...	lb.	25
Muslin	...	...	...	yards.	5

Oil for dispensary	...	...	lb. 20
Poultice materials	...	...	do. 60
Sago	...	...	do. 5
Soap, Europe	...	...	cakes. 12
Do. country	...	...	lb. 10
Sugar	...	...	do. 28
Tea	...	...	do. 4
Mullays and munthays	...	...	of each. 50
Coffee	...	...	lb. 5
Cornflour	...	...	packets. 4
Bathbricks	...	...	No. 3
Matches	...	...	boxes. 12

22. His special attention is directed to the cooking and regular issue of diets, whether European or Native.

23. He will issue daily to the cooks all necessary articles of diet and extras for the hospital at fixed hours and in the prescribed quantities.

24. It will be his duty to see that no loss takes place from neglect or carelessness on the part of the issuers employed in the store, and that the store and its appurtenances are kept clean and in good order; also that all weights and measures are correct in every respect.

25. The meals will invariably be distributed to the various wards in the presence of the Steward and his assistants at the prescribed hours which are as follows:—

<i>European diet hours.</i>			<i>Native diet hours.</i>		
Early tea	...	6 A.M.	Early breakfast	6 to 6-30 A.M.	
Breakfast	...	10 A.M.	Breakfast	9-30 to 10 A.M.	
Dinner	...	2 P.M.	First meal	11 to 11-30 A.M.	
Tea	...	6 P.M.	Second meal	3 P.M.	
			Night meal	5-30 to 6 P.M.	

26. The cows from which milk is supplied will be brought to the hospital morning and evening and milked under the supervision of the Steward or one of his assistants, who will also see that the cattle do not damage hospital property. A pint of milk is to measure twenty fluid ounces. The milk should be supplied by the contractor by 9-30 A.M. and 6 P.M.

27. The Steward or one of his assistants will superintend the distribution of milk to the wards.

28. The Steward will have copies of the diet tables and rules for the guidance of in-patients hung up in the wards and officers' quarters. The price lists of diets and extras will be posted in the Committee Room for the information of the Medical Officers.

29. The Steward will see that under no circumstances is any article of diet to be supplied by the contractors to any hospital official (the nurses excepted) nor is any portion of any article supplied by the contractor for hospital patients to be used by any official without the express sanction of the Senior Medical Officer.

30. Cooking at irregular hours or for irregular purposes without the express sanction of the Senior Medical Officer or the Resident Medical Officer is strictly prohibited.

31. The contractor should address all complaints first to the Steward and then to the Senior Medical Officer or other Medical Officer.

32. After 9 P.M. no persons, under the orders of the Steward, will be permitted to enter the hospital grounds later than the hour specified on the passes they must previously have been granted by him without reference to the Apothecary on duty.

33. The Steward will recover from the hospital servants two annas a month for payment to the dhoby for washing their clothing.

34. The Steward will see that the funeral expenses of any patient dying in hospital, whose estate can afford it, are recovered.

35. In addition to the account books kept by him, the Steward will keep the following returns, &c.:—

Monthly.

Medical Officers' pay bills	...	...	...	On the 1st.
Pay Abstract of hospital establishment (duplicate)	...	...	...	
Nominal list of fines, &c.	...	...	...	
House-rent certificate	...	...	...	
Military stoppage rolls	...	...	...	On the 5th.
Military stoppage abstracts	...	...	...	
List of seamen's bills	...	...	...	
List of distressed seamen's bills	...	...	...	
Indent for extra servants	...	...	...	On the 15th.
Indent for funeral expenses	...	...	...	
Indent for perishable articles	...	...	...	
Indent for bread (in duplicate)	...	...	...	
Nominal return of wines and spirits (Europeans)	...	...	...	
Nominal return of wines and spirits (natives).	...	...	...	
Liquor account	...	...	...	
Contingent bill	...	...	...	
Explanatory of extra diets for Europeans and Natives	...	...	...	On the 15th.
Abstracts of diets for Europeans and Natives.	...	...	...	
Letter to the Secretary and Treasurer, Bank of Madras, sending diet collections.	...	...	...	
List of condemned articles on the first Monday in the month.	...	...	...	
Indents for articles condemned.	...	...	...	On the 15th.
Contingent bill for petty repairs and improvements.	...	...	...	

Annually.

Acknowledgment of permanent advance for petty repairs—
Rs. 100.
Financial statement for calendar year on the 1st January.
Financial statement for official year on the 1st April.
Budget estimates on the 15th August.

List of Books, &c., in the Steward's Department.

Demand, collection and balance book. ✓
Civil bills, &c., letter book.

Petty contingent register.
 Correspondence book.
 Daily expenditure book of wines and spirits.
 Diet rolls for Europeans and Natives.
 Fine book.
 Government Proceedings file.
 Indent book.
 Letter file.
 Letter despatch book.
 Liquor account book.
 Military stoppage book.
 Miscellaneous return book.
 Perishable articles book.
 Receipt file.
 Deposit book.
 Seamen's stoppage book.

II. DIETS.

1. Extra broths should issue at noon except when specially ordered for another hour.
2. Extra conjees should issue at 7 A.M.: a pint of conjee is of 10 ounces.
3. Wines and spirits should issue before noon. They are to be sent to the nurses in charge of the wards in bottles corked and labelled.
4. The tea will be infused (not boiled) in the presence of the Steward or one of his assistants, and the tea caldron should not be used for any other purpose. Samples of infused tea and bread and butter should be placed on the Resident Medical Officer's table at 10 A.M. daily.
5. All articles of diet which the patients are unable to consume should be returned at once to the Steward's office.
6. In dieting patients the following points are to be observed:—
 - (1) Medical Officers may in exceptional cases diet patients on "extras" alone.
 - (2) In the case of European diets "extras" may be ordered on all diets except "full" and "mixed," in the case of native diets, on all except "full."
7. Medical Officers will invariably initial the diet-sheets opposite all "extras."

III. HOSPITAL FURNITURE.

1. Inventory lists of the furniture contained in each ward and room in the hospital should be hung up throughout the building.
2. These lists should be copied into the furniture stock book.
3. The crockery, cutlery, &c., should be placed in charge of the senior ward attendant in each nursing block. The nurse in charge of each ward should report at once any deficiency or loss of crockery which may occur under her notice to the Steward through the Matron Superintendent.

3. The Steward will be in charge of, and responsible for, the furniture all over the hospital except that in the Matron Superintendent's quarters, which is under her own care, and that in the nurses' quarters, which is under the care of the head nurse.

4. Whenever any new article is added to the furniture, the Steward should see that it is entered on the inventory board and in the stock book.

5. The Steward will be held responsible that the stock is kept up to the authorized supply.

6. Stock should be taken of the furniture by the Steward on the third Tuesday in January and July, and on the following Tuesday he will submit the Stock Book to the Senior Medical Officer.

7. As far as possible every article of furniture, &c., should be marked by the Steward with the name of the ward or room to which it belongs.

8. A register should be kept by the Steward showing all losses and breakages, who is responsible for them, and how they are replaced. This register should be submitted monthly for the signature of the Second Surgeon.

9. The Steward will inspect all the furniture of the hospital once a month and submit a report of having done so to the Second Surgeon on following morning. An annual stock-taking of all the hospital furniture and property should be taken on the 30th July each year by a Committee appointed and arranged for the purpose by the Senior Medical Officer.

IV. HOSPITAL STOPPAGES—CIVIL.

1. All "Civil" patients who are liable to stoppages, whose names are not included in the stoppage rolls sent to the different departments, will be required to pay ten days' hospital charges in advance according to the rates laid down in G.O., No. 762, dated 8th June 1875, and G.O., No. 285, dated 1st March 1879, and to continue the payments in advance from time to time as long as they may be in hospital. Should there be any sum remaining to the credit of the patient on the date of his discharge, it will be reimbursed to him. All bills for hospital stoppages are to be signed by the Resident Surgeon or other Medical Officer on the Staff of the hospital.

2. In the case of private individuals in the general wards, their moneys are to be collected in advance of one week if possible, but if the individual's circumstances do not allow this, then as soon after admission as possible.

3. The Steward is held responsible that the Civil Bill Book is kept written up to date, balanced every month, and submitted for the initials of the Resident Medical Officer every morning.

Scale of Hospital Stoppages on Salaries.

From Rs.	To Rs.	Rs.	A.	P.
12	25	0	2	0
25	49	0	4	0
50	99	0	8	0
100	149	0	12	0
150	199	1	0	0
200	299	2	0	0
300	499	3	0	0
500	and upwards	5	0	0

4. On the admission of civil patients, their ability to pay diet charges should be ascertained and entered in the admission book. If employed, their particular post or office, and department whether in the service of Government or in private employ, and their salary should invariably be inserted.

5. As regards employes of the Madras Railway, they are either to pay in advance or furnish a written authority from the heads of their departments to deduct from their wages the amount of their hospital bills.

6. Those who are unable to pay should not have their names entered in the Civil Bill Book, as Government has made other provision for them.

7. In the case of public servants whose pay is below Rs. 200, who draw but a moiety of their pay while absent from duty on account of sickness in hospital, the stoppage should be calculated from the pay received, and not from the monthly salary.

8. Apothecaries are to enter on the diet sheets of employes of Madras Railway the station and number of each patient.

9. The above rules are to be strictly carried out except in cases of emergency, which must be dealt with on their merits.

V. HOSPITAL STOPPAGES—MILITARY.

1. The following are the rates of hospital stoppages to be made from Warrant Officers and Non-commissioned Officers acting in the warrant grade when admitted into Military hospitals :—

	Per diem.		
	RS.	A.	P.
First-class Warrant Officers, viz., Deputy Commissaries, Assistant Commissaries, and Deputy Assistant Commissaries	1	4	0
All other Warrant Officers	0	12	0
Non-commissioned Officers acting as Warrant Officers	0	8	0

This scale will also apply to Medical Warrant Officers treated in Military or Civil Hospitals. (Departmental Circular No. 5980, dated 12th September 1874). *Vide* also para. 6.

Apothecaries or other Warrant Officers treated in the Officers' quarters pay the minimum rate laid down for officers in para. 5.

2. Soldiers in hospital will be subject to a stoppage of 3 annas per diem. When under treatment for wounds received in action or on service with an army in the field, provided such wounds shall not have arisen from their own carelessness, the hospital stoppage will be remitted. (G.O.G., No. 32, dated 10th February 1874.)

3. Hospital stoppages at the rates laid down for Military pensioners, 2 annas per diem (*Vide* G.O., No. 285, dated 1st March 1879) will be recovered by submitting bills to the Deputy Assistant Adjutant-General and Paymaster of Pensions for British Army and Local Pensioners, respectively, in the Military stoppage roll form. Pen-

tioners drawing less than Rs. 15 a month are exempted by G.O., No. 1016 of 1865.

4. Stoppage rolls for patients in Military employ should be sent in monthly. (G.O., 5th June 1874, No. 627, para. 7.)

5. The following scale of hospital stoppages now in use in the Civil Hospitals at the Presidency is applicable also to Military Officers occupying Officers' quarters at the General Hospital. (G.O., No. 4402, dated 26th August 1878.)

Amount of Pay.	Daily Stoppages.		
	RS.		
From Rs. 200 to Rs. 299 per mensem	...	...	2
From Rs. 300 to Rs. 499 do.	...	...	3
From Rs. 500 and upwards	...	...	5

(Medical Code, Vol. 1, sec. 11, para. 104, and G.O.G., No. 341 of 1872.)

6. Scale of hospital stoppages in force in the General Hospital :—

	Rate per diem.		
	RS.	A.	P.
Superior grades of Warrant Officers, Ordnance and Medical	1	4	0
Non-commissioned Officers, Corporals, Bombardiers, Trumpeters, Drummers and Fifers, Carnatic Ordnance Artificers, &c.	0	3	0
Privates and Farriers	0	2	0
Boys and half-pay Buglers	0	1	0

7. No stoppage shall be made for the day on which men enter hospital, but it shall be made for that on which they may be discharged from it. (Medical Code, Vol. 1, sec. 11, para. 105.)

VI. HOSPITAL STOPPAGES—MARINE.

1. (G.O., dated 28th September 1865, No. 1016).

	Per diem.		
	RS.	A.	P.
Captains of large vessels	5	0	0
Officers and mates	2	0	0
Seamen	1	4	0
Ship lascars	0	2	6

2. The Steward will submit bills for dieting Marine Officers, &c., monthly to the Port Officer, Madras, who recovers the amount from the commanders or agents of vessels, and places the amount in the Bank to the credit of Government and submits to the Senior Medical Officer a list showing the amount thus credited to Government.

VII. HOSPITAL STOPPAGES—GENERAL.

1. Military stoppage rolls and abstracts are monthly submitted to the Staff Officer and Superintendent of Details, Paymaster of Pensions, and Superintendent of Gun Carriage according to the service of the

patients concerned. A copy of the stoppage rolls is furnished to the Secretary, Surgeon-General.

VIII. ASSISTANT STEWARDS.

1. The Assistant Stewards will aid the Steward in the general management of the hospital, the accounts and correspondence being the special charge of the second.
2. They will perform any other duties entrusted to them by the Steward, the issue of wines, spirits, and beer excepted, which are placed under the special charge of the Steward.
3. The Assistant Stewards will attend daily from 6 A.M. to 6 P.M.
4. They will furnish the amount of security prescribed by Government, viz., Rs. 500 and 250, respectively.
5. *Vide* Section VIII, para. 17.

IX. COOLIES.

1. They are to work in the Steward's department in receiving bread, weighing butter, carrying rations to the patients, cleaning and collecting bottles for the distribution of wines, making covers, ruling forms, and attending to other general duties.
2. They sleep in the Steward's office in turn, and attend to all orders. The bearer detailed as office peon takes a turn of duty with them.
3. They shall carry letters, &c.

X. COOKS.

1. The cooks and cooks' mates are under the orders of the Steward, who will be responsible for the quantity and quality of all articles supplied by the contractor, for the due preparation and issue of the diets, and for the preservation of the cooking ranges.
2. Tobacco is not to be taken into the cook-room or used there in any form.
3. The admission of strangers and of children to the cook-room is strictly forbidden.
4. The cooks are responsible for all the kitchen utensils which have been placed in their charge by the Steward.
5. One cook for Europeans and one for Natives shall come on duty every night at 8 P.M.
6. The head cook is responsible for the cleanliness of the cook-room and pantries. The cook-room must be swept clean twice daily and thoroughly washed every Saturday. The ranges and utensils are to be cleaned daily. The Steward will see that the copper-vessels and covers are tinned twice a month.
7. The senior cook present at the time will be punished when any loiterers are found in the kitchen.
8. No food is to be prepared in the cook-room without the permission of the Senior Medical Officer, except that connected with the

hospital diets and for the nurses. The head cook is responsible that this rule is obeyed.

9. The two kitchen coolies are to keep the ranges, cook-room, pantries, and kitchen clean.

10. The weekly washing, &c., of the cook-rooms on Saturdays will be done by the cooks themselves, assisted by the other servants of the Steward's department and not by the lascars.

XI. MUSSALCHEE.

1. The mussalchee will attend to the lighting of the hospital and to the cleanliness and preparation of the lamps. He is responsible for the efficient lighting of the hospital, and for the cleanliness of the lamp godown.

2. One of the bearers is detailed as an assistant mussalchee and to assist the coolies in the Steward's department.

3. The mussalchee and his assistants are required to be on duty from 6 A.M. to 7 P.M. daily, with leave from 12 noon to 3 P.M. daily. They will sleep in the verandah of the hospital on alternate nights.

SECTION IX.

HOSPITAL WRITERS.

1. The Senior Writer is specially attached to the in-patients' department and the Senior Medical Officer's office.

2. He will attend daily (Sundays excepted) from 7 A.M. to noon and from 4 to 6 P.M. On Sundays when needed.

3. He will be responsible for all the scriptorial work of the hospital, except that portion of it which belongs to the Steward's department.

4. The diet-sheets of patients discharged will be handed every morning to the Writer, who will prepare the discharge certificates for the signature of the Medical Officers before they quit the hospital.

5. He must make himself acquainted with all orders bearing directly or indirectly upon the working of his office.

6. In the event of a death taking place among the European patients between 6 A.M. and midday, the body must be interred the same evening; if between midday and 6 P.M., the interment must take place next morning.

7. All diet-sheets are to be sent to the Surgeon-General's office sorted by the Steward's department into (1) Europeans and Natives, (2) those containing extras and ordinary diets.

8. Diseases are to be entered in the nominal register according to the nomenclature of diseases. Synonyms not to be used.

Cases transferred from medical to surgical wards and *vice versa* to be discharged "otherwise." Cases of "no appreciable disease" to

be discharged "otherwise." The reason for being discharged otherwise, or the circumstances under which the patient was so discharged, should be noted by the Resident Surgeon in the nominal register.

When the disease is changed, the patient is to be discharged otherwise and re-admitted on a new diet-sheet.

9. In cases where Europeans or East Indians belonging to the effective of the Army die in hospital, immediate intimation should be given to the District Staff Officer, Fort St. George, in order that the funeral party to which the deceased is entitled may be detailed. The notice should intimate the time of interment.

10. During the hot weather, from the 15th March to 15th October, in sending notices, all funerals should be ordered to leave the hospital at 5-30 P.M. or 6 A.M. In the cold weather at 6-30 A.M. or 5 P.M.

11. The Writer will submit the rough copies of the monthly returns of in-patients to the Resident Medical Officer on the 6th of each month.

List of Books kept by the Senior Writer.

1. Letter book.
2. Circular book.
3. Miscellaneous return book.
4. Historical register.
5. Nominal register of in-patients, European.
6. Nominal register of in-patients, Native.
7. Nominal roll of military patients (admitted and discharged).
8. Death-certificate book (medical).
9. Death-certificate book (surgical).
10. Daily cholera report book.
11. Departmental file book.
12. Circular file book.
13. Master Attendant's file book.
14. Deputy Assistant Adjutant-General's file book.
15. Miscellaneous file book.
16. Weekly reports of Ordnance Artificers' book.
17. Monthly returns of Europeans and Natives (in-patients) due on the 10th of the month.
18. Annual return of Europeans and Natives due on the 31st January.
19. Annual return and report due on the 1st of April.
20. General orders by Government and the Commander-in-Chief.

12. The Junior Writer is specially attached to the out-patient department and the Senior Apothecary's office. He will keep the various registers belonging to the out-patient department, prepare the monthly return of out-patients under the Senior Apothecary's supervision, and do such other work in connection with the Apothecary's office as may, from time to time, be allotted to him. The hours for duty are from 7 to 11 A.M. and from 1 to 4 P.M., Sundays included.

MEMO.

DUTIES OF HEAD STEWARD.

1. Since the introduction of the new system of accounts and from the time I have been the Head Steward, the work of maintaining the Cash Accounts devolved upon me personally, and I have had to keep the several Cash Account Books myself and present them for check and audit daily and monthly.
2. The cash has been entirely in my charge and keeping, and the entire responsibility for the correctness of the Cash Balance devolved upon me. The average monthly sum that I had thus to deal with was about 15,000 Rs.
3. All collections from patients are made by me and I have personally to attend to all receipts and disbursements of monies which are of daily occurrence.
4. I am further held responsible for the receipt and custody of all monies and valuables belonging to the patients. For this purpose, separate accounts have to be kept up, similar to the Government Savings' Bank Account, showing the transactions with the patients, who are allowed to maintain a sort of current account with the Head Steward until they leave the Hospital. These accounts too are kept entirely by me, as they form a part and portion of the cash transactions of the Hospital.
5. It also devolves on me to take charge of all cash and property of deceased patients, and I have often been called away from work to draw up the wills of dying patients and to see to the custody and disposal of valuable papers and property of deceased officers and other gentlemen who die in the Officer's quarters. This work is of a very responsible nature, and often involved much time and trouble and direct correspondence with the Administrator-General and friends and relatives of the deceased.
6. All petty works, repairs and improvements (other than the works carried out by the D. P. W.) have to be attended to by me. For this purpose I have to prepare Estimates, purchase materials and provide the required labour. It is no small matter, I submit, to supervise and have these works carried out satisfactorily, scattered as the works are in different parts of a large building like the General Hospital.
7. The supervision of the working of two separate kitchens is a matter of no small importance requiring as it does my constant attention. They have to be visited frequently during each day and care taken to see not only that the regular diets are properly prepared, but that the extra dishes, which are many and varied, are all carefully and properly made up and issued to the right patients. Besides the regular and fixed hours for diets, cooking for the Officer's quarters is continued at all hours as the patients in them are privileged to have their meals whenever they think proper.

8. Since the abolition of the contract system in this year a great portion of the supplies of articles of food and other Hospital necessities has to be purchased in the market. This work devolves upon me and adds very materially to my other duties. I have in consequence to keep myself acquainted with the market rates and this can only be done by visiting the different bazaars frequently. Purchases have to be made daily, and the monthly average of such purchases, consisting of rice, vegetables and condiments, &c., is about 800 Rs.

9. The furniture and all Government property, excepting Surgical instruments, are in my charge. It is a part of my duty to look to their proper up-keep. Frequent breakages and repairs of articles are of daily occurrence and require my constant attention to set them right. The frequent, nay even daily requisitions for one thing and the other, take up much time to attend to. These requisitions are petty and numerous, and very often articles of a special nature have to be made and provided for at cost of considerable time and attention.

10. The clerical work of the Steward's Department also devolves upon me. I have to keep myself acquainted with all correspondence which affects my Department and to draft replies to the letters received. This work has greatly increased of late and will perhaps still further expand so long as the operations of the Hospital are extended and the patients increase. The inward letters last year numbered 1103, and the outward letters, 1200. Besides, I am often required to prepare special statements (other than the ordinary returns) which are now and again called for by the Surgeon-General's Office. Whenever there was pressure of work, I have had to help the first Assistant in clearing off details of his work. I have also to keep myself acquainted with such of the provisions of the Civil Service Regulations and the Account Code, as fall to be dealt with in the course of my business. Up till last April the salary and travelling allowance Bills, were also prepared by me. In other words my duties in respect to the office are that of an Accountant, Cashkeeper, Purveyor, and Head Clerk, besides that of a Steward.

11. The duties of my two assistants have been so defined that practically I have not been able to derive much assistance from them. Their whole time is taken up in performing their respective duties, which are distinct from my own as shown above.

DUTIES OF 1ST ASSISTANT.

12. The first Assistant Steward is in charge of the Records and Service Books (nearly 200) of the servants of this Hospital. He keeps a register in which are copied all outward letters, and also a register, in which copies of correspondence and G. O.'s passing through are made—and he does the duties of a despatch Clerk. The preparation of the Establishment Pay Bills (including Pay Abstract and Acquittance Rolls for 145 persons) and the monthly accounts of diets and detailed expenditure of ingredients, forming 14 large and elaborate statements, which take a little more than a fortnight to prepare, fall to his share. He also prepares the Monthly Contingent Bills, and keeps an account register of expenditure under all heads of Budget grants to show at the end of the year the net expenditure

of the Hospital. He has the checking of all bills received. He has the daily preparation of the register of perishable articles issued to the several Wards and presents the Register to the R. M. O. daily for examination. He keeps a register of all broken and repairable articles. He has the preparation of all periodical returns—the Budget Estimates and annual and financial Returns.

DUTIES OF 2ND ASSISTANT.

13. The second Assistant Steward has to prepare the morning reports of diets in statement form, supervise the milking of cows, both morning and evening, which occupies $2\frac{1}{2}$ hours each occasion, compiles the diet statement of the day from 300 Bed tickets, of 23 blocks of Wards. From this he prepares the details of ingredients in form of Indents on the Storekeeper, who issues accordingly to the kitchens for cooking of diets and extras. This has to be done in time for cooking and issue of food at the regulated hours and occupies his time fully till 1 p.m. In the afternoon his whole time is taken up in working out the daily cost of diets and extras of each Medical Officer's Ward for the purpose of ascertaining and keeping within bounds the average cost per man in each Ward daily.

DISTRIBUTION OF MEALS.

14. As it was found impossible from experience for any of the Stewards to go round regularly each time the diets are distributed to the patients in their respective Wards, a fourth person^{*} was employed to attend to this work. The hours of issue of food are given in the margin. A Steward has to go round with food and distribute the several

	NATIVES.	EUROPEANS.
Early breakfast.....	6 or 6-30 A. M.	6 or 6-30 A. M.
1st meal or breakfast.....	10-30 or 11 A. M.	9-30 or 10 A. M.
Dinner.....		2 P. M.
Night meal or supper....	5-30 or 6 P. M.	5-30 or 6 P. M.

kinds and diets according to the particulars of the diet statement of the day shewing the number of each description of diet and extras to be issued at each meal to each Ward and to see the proper quantities issued to each patient. The European Wards have 4 and the Native 3 meals. It takes nearly $\frac{3}{4}$ of an hour to distribute each meal to the European Wards and an hour and quarter to the Native Wards. In all it takes $2\frac{3}{4}$ hours to issue the European diets and $3\frac{3}{4}$ hours to issue the Native diets daily. Besides this, broths and other extras have to be issued, at other than the fixed hours, whenever they might be required for particular cases, and these have to be carefully looked to as well—while the Head Steward personally looks after the meals of the Officer's quarters.

HOURS OF ATTENDANCE.

15. The hours of the Head Steward and his two assistants are from 6-30 to 7 p.m., daily, including Sundays, with no public holidays and with night duty alternately every third night.

Madras
3rd June 1893.

Infant's Health

*Paid by
A.O. Price.

(SUBMITTED THROUGH THE SENIOR MEDICAL OFFICER.)

From

M. J. MCPHERSON,

To

THE SECRETARY TO THE SURGEON-GENERAL,
WITH THE GOVERNMENT OF
MADRAS.

SIR,

I beg to acknowledge receipt of your Confidential Memo. No. C-59, dated 12th May 1893, and in accordance therewith, respectfully to submit the explanation called for in reference to the charges of inefficiency and carelessness preferred against me by the present Acting S. M. O.* (Surgeon Lieut.-Col. W. R. Brown, M.D.) of the General Hospital.

2. Before entering on this explanation, I beg to invite attention to the fact that, amongst the extracts of reports, marked (I to XVIII), against me, on which alone I am now called upon for an explanation, there is no report regarding Capt. Carruthers' case. In this matter a report was submitted by the S. M. O. to the Secretary to the Surgeon-General on the 13th April 1893 and led to my suspension on the 4th May 1893. No explanation was called from me in this case previous to or after my suspension and the submission of my case to Government. The order of suspension is dated the 4th May and on the 10th idem I applied to the Secretary to the Surgeon-General, for a copy of the report to Government. I received no reply to this but on the 12th idem (8 days after my suspension), I was called upon to furnish an explanation on matters other than Capt. Carruthers' case, although these matters had already come under the cognizance of and were disposed of by Dr. Price, the Senior Medical Officer and also the Surgeon-General (*vide* fine book which is overlooked and signed by the Secretary to the Surgeon-General month after month) long before Capt. Carruthers' case cropped up. In these circumstances, I beg to be permitted to include an explanation on Capt. Carruthers' case, together with that called for regarding the other matters under reference.

3. I shall now proceed to render *seriatim* such explanation as I can give to the best of my recollection, as being under suspension I have no access to the records of the Hospital. The evidence produced in support of the charges, has reference, I beg respectfully to submit, entirely to that Department of my duties which are clerical and connected with accounts and before proceeding to enter at length into any explanation, I beg to express my deep regret that I should have given any occasion for the complaints in question being made and trust that after due and patient consideration of the circumstances herein explained, the Surgeon-General will be pleased to exonerate me from any wilful dereliction of duty.

4. *Explanation.*—At the late Capt. Carruthers' request I prepared his bill for the balance due by him when he was leaving Hospital. He was at this time very seriously ill and at his desire I handed the bill, in his presence, to Mrs. Carruthers, who promised to see the claim settled. Capt. Carruthers died a few days afterwards in his private quarters, and I was under the impression that either

CHARGES.
The S. M. O. in letter, dated 13th April 1893, to Secretary to Surgeon-General, reports that the bill for Hospital stoppages due by the Estate of the late Capt. Carruthers amounting to Rs. 192, was practically irrecoverable owing to the delay of the Head Steward sending in the bill and suggesting that the amount should be recovered from him.

Mrs. Carruthers, or the executors of the deceased gentleman's estate would see the claim adjusted. The counterfoil of the bill shows that the bill was made, and I pledge my honour that I duly handed it over to Mrs. Carruthers. Entries of the transaction were duly made in the Civil Bill Book, which is seen by the S. M. O. from month to month. Amidst the pressure of work, I did not draw the particular

* Senior Medical Officer.

attention of the S. M. O. to this item, until a statement of outstandings was drawn up and active measures taken for their recovery. Action was taken by me before Dr. Price proceeded on leave and while the matter was under correspondence, Dr. Brown took charge and the last reply from Messrs. Binny & Co. was received and dealt with by him as indicated in the charge. I might here also mention that I did not see the Notices regarding Captain Carruthers' estate, which Messrs. Binny & Co. as Agents of the deceased say, they published in the *Fort St. George Gazette*, neither of which periodicals are supplied to or taken by the Hospital. There are hopes of recovering the amount through the friends and relations of Mrs. Carruthers whose address I have lately ascertained; if I am permitted to do so, the claim will be adjusted as has been done in other similar cases. In the meantime and pending the result of any reference to Mrs. Carruthers, I will bow with submission to any order that might be passed placing my pay under stoppages as proposed by the Acting S. M. O. in his letter of 13th April to the S. S. G.

ITEM NOS. I to XII.

Non-presentation of Civil Bill Book reported by Dr. Smyth, R. M. O., as shewn in extracts, dated 20th December 1890, 25th April 1892, 10th May 1892, 13th and 16th June 1892, 31st October 1892, 22nd December 1892, 6th February 1893, 1st March and 27th April 1893.

6. The standing rule, page 15, para. 5, of the rules of the General Hospital, which requires the submission of the Civil Bill Book to the R. M. O.* daily was framed years ago when the cash collections from paying patients were exhibited in that book alone. At that time there was no regular and organized system of cash accounts as at present, and receipts and payments did not pass under the daily and monthly audit and supervision now exercised. The S. M. O. checks daily the cash and other Account Books and cancels such vouchers as pass under his audit. Irrespective of this daily check all the accounts are subjected to a monthly audit and checked by a Committee of three Medical Officers. Consequently since the introduction of the new system of account and audit inaugurated in 1885 at the time of my appointment and amplified in 1891, the Civil Bill Book has practically become converted into a register of paying patients inasmuch as all monies received from patients are entered and accounted for in the Cash Book, which is checked daily by the S. M. O. with the counterfoil of the receipt Book. Hence it will be seen that all recoveries from paying patients fall daily, under the check of an officer senior to the R. M. O. and possibly having this fact in view the R. M. O. suggested on the 25th April 1892 that the Standing Order, page 15, para. 5, may be cancelled (*vide* 3rd extract furnished.)

7. From the foregoing explanation, I do not desire it to be inferred that I intentionally abstained from showing the Civil Bill Book to the R. M. O. On the other hand I respectfully beg to submit, that various circumstances combined (particularly since 1892) to prevent me from submitting the book to the R. M. O. daily.

8. I beg to draw special attention to the fact that it was in April 1892, (when the reports began to be made) that the new store system was introduced. This change, I need scarcely say, entailed a considerable amount of extra labour and out-door work and absorbed the little time left at my disposal to attend to the Bill Book, as regularly as I wished. It will be observed that the head and front of my offence was the non-punctual submission of this book which gradually led to my incurring the displeasure of my superiors, and that the introduction of the new store or purchase system was at the time causing some interruption to ordinary work is supported by the remarks of Dr. Price to the following effect: "I know that the change from the contract to the Departmental supply has caused extra work and confusion." Here again, I beg that it may be borne in mind that no fault was found with me from 1885 up to 1890 and that except in the solitary instance of the report of December 1890, no reports were made against me during the whole of 1891; shewing therefore that in the periods referred to and until the time

* Resident Medical Officer.

I was becoming overwhelmed with work, my work was regularly and satisfactorily performed.

9. Furthermore, I beg to submit that in order to make the entries in the Civil Bill Book, it is necessary that the Head Steward should visit different parts of the large building and make detailed and sometimes lengthy enquiries from the individuals concerned, and it frequently happens that when the Head Steward goes round to collect particulars for making his entries, his attendance and attention is required elsewhere or there is some urgent important reference, return, or correspondence to be attended to or prepared, or he has to attend upon some visitor or patient, either to take charge of valuables or to have a will drawn up. At other times when the Bill Book has been ready it was often not convenient for me to go to the R. M. O. with it, as it frequently happened that at that very time, about 10 A. M., I would be engaged with the S. M. O. with office matters. In this way there has been delay at times in submitting the book. But there has never been more than a little delay in posting the Book and necessarily so, otherwise collections could not have been made.

10. Having regard to the difficulties and interruptions caused in the punctual discharge of my duties as an Accountant by the pressing and more urgent demands made on my time in my executive capacity as Head Steward hereinafter detailed, I hope sufficient grounds have been shown to palliate any delay that might have arisen in the submission of the Bill Book. I have frequently represented verbally the difficulties that stood in the way of carrying out the Standing Order and having regard to the fact that the S. M. O. overruled the Standing Order and permitted the Book to be produced weekly instead of daily, it may be reasonably inferred that my representations were not altogether unfounded.

ITEM NO. XIII.

"The Steward is reminded that on the 27th February 1892, he was given one month's grace from 1st March 1892 to clear off arrears."

11. This was with reference to arrears of clerical work, which was subsequently disposed of as speedily as possible.

12. Just at this time the Departmental instead of the contract system was introduced and at this juncture the 1st Assistant Steward, whose immediate duty it was to attend to the preparation of these accounts absconded, thereby causing much delay and confusion. Some time elapsed before a successor was appointed and he had on appointment to be instructed in his work. The accounts were then taken in hand and disposed of under my supervision. The delay in the Service Book was owing to the want of Records for verification and to the difficulty in obtaining affidavits from contemporary servants. This was explained to the Accountant-General and the gratuity eventually sanctioned by Government.

13. These bills could not be easily adjusted, owing to the fact that the bills being of old date, the S. M. O. would not pass them without due authority for the charge, supported by vouchers. It was extremely difficult to get these documents, as the orders for the Photos were generally verbal, while some of the Medical Officers who had ordered them had left the Presidency and others could not call to recollection the orders they had given. After much searching the orders in a few cases were obtained from the firm, while others were not forthcoming. These facts are within the cognizance of the S. M. O. who after protracted enquiry passed the bills for payment.

ITEM NO. XV.

"Here is another registered letter from Calcutta Brothers regarding those Bills for Photos that you will not settle though I have been trying to get you to do so since November last." * * *

14. These accounts had passed under the daily Audit of the S. M. O. and were ready for the monthly Audit, but owing chiefly to the introduction of the departmental system involving new forms of accounts combined with the absconding at the time of the 1st Assistant

ITEM NO. XVI.

"I find that your account for March, April, May, June, July, August and September, have not been audited, notwithstanding constant verbal warnings and reminders."

Steward, I was greatly harrassed and the delay complained of occurred in the submission of the accounts for the formal monthly Audit of the Committee. The accounts were subsequently audited and passed.

15. In the absence of records, I regret my inability to deal with each of these references. As far as I can now recollect there was no avoidable delay in their disposal.

ITEM NO. XVII.

Reminder dated 3rd December 1892, in respect to 6 unanswered references, 3 of September 1892, 2 of October 1892, and 1 of November 1892.

ITEM NO. XVIII.

"On the 8th July 1892, you were ordered to have a set of pegs put up in each of the Matron Superintendent's bath-rooms. It has not been done. Why? Have them put up at once."

16. The order was received and forwarded to the Jail for compliance and after frequent reminders the racks were obtained and put up.

17. With reference to the various items of remissness referred to above, I beg to solicit the Surgeon-General's attention to the circumstance that all the matters complained of by the present Acting S. M. O. formed the subject of remarks previous to Dr. Price's departure on leave and that, that Officer whose last remark was recorded on the 2nd March last, did not apparently regard my case as one beyond his punitive powers or calling for a reference to the Surgeon-General. The arrears regarding which I was called to account were settled prior to Dr. Price's departure on leave and to my suspension so that virtually no fresh ground of complaint which did not fall under Dr. Price's cognizance and orders has been advanced in the S. M. O.'s reference.

18. I beg to solicit the Surgeon-General's attention to the "Rules of the General Hospital" pages 30 to 39, wherein the duties of the Head Steward and his two Assistants are prescribed, and supplementary thereto, I beg to append a printed Memo. giving a brief summary of the multifarious and responsible duties required daily of me and them. My duties and responsibilities as Head Steward of the General Hospital, it will be observed, consists largely and primarily of an executive and secondarily of a clerical nature. The former having regard to the large and increasing number of patients, European and Native, the vast dimensions of the Hospital building and the compound and the large staff of menial servants employed, requiring constant and careful supervision is sufficient of itself to tax the best energies of a capable and efficient Steward and when to these already onerous duties are added, without adequate assistance as shewn in the printed Memo. work and responsibilities of a clerical nature comprising correspondence and the maintenance of elaborate and numerous accounts, I beg to submit for consideration that it was not possible to carry on the duties systematically and satisfactorily.

19. The marginal table will show the increase of diets since 1885, when I was first appointed, and now that a 2nd Upper Storey has been added to the already extensive buildings of the General Hospital, the work of supervision with a limited establishment is, I beg to be allowed to submit, becoming more embarrassing and difficult. There has been a steady and continuous increase of work in all branches of the Steward's Department since my appointment in 1885, and this increase is doubtless the natural and inevitable result attending a Hospital whose sphere of operations is daily being extended.

	NO. OF DIETS.
1885	78,366
1886	72,860
1887	71,870
1888	74,798
1889	77,487
1890	86,746
1891	89,065
1892	94,493

20. The varied and arduous character of the work required of me as recited above will serve to inform the Surgeon-General that the scriptory and Account work was falling very heavy on me, and my immediate superiors were growing impatient and dissatisfied at the arrears which became unavoidable. This led to my employing a private clerk for the past 4 months (two of which were paid for by Dr. Price from his own pocket when it came to his knowledge that I had to invoke extra paid assistance.) The necessity of this extra clerical assistance as well as a man for the Kitchen (Kitchen Sergeant) will I feel certain be admitted by all the Medical Officers who have had any experience of the present and increasing work of the Hospital and so far is the necessity for this assistance

already admitted that a proposition statement prepared about a year ago for the general revision of the Establishment, by the R. M. O., provides for the entertainment of two clerks for the Steward's Department and is pending before the S. M. O. awaiting completion of the 2nd Upper Storey, for submission to the Surgeon-General. If necessary, I beg that this statement be called for and perused.

21. In regard to the general charge of inefficiency and carelessness, I beg respectfully to submit briefly as follows:—

1. That I have conducted the onerous and responsible duties of Head Steward for the past 8 years efficiently.

2. That no fault was found with me till recently, or till 1892.

3. That in connection with my immediate duties as Head Steward no fault was imputed to me. The fault that was found was with my clerical work, which formed no part of my legitimate duties as Head Steward—whereas all my time should have been devoted to the work of supervision both in and out of Office.

4. That owing to the increase of work and the want of the necessary clerical assistance the Office work fell into arrears.

5. That if it were not for frequent interruption and calls made upon my time, the clerical work would have been overtaken in due time.

6. That it is not alleged that I have been guilty of any bad faith as regards the heavy monetary transactions attaching to my Office.

7. That in proof of my having rendered satisfaction, during the first 6 years of my service, five annual increments have been given me on Certificate of efficiency.

8. That whenever any special or important work had to be undertaken I was never found wanting, as illustrated on the occurrence of the Park Fair Fire and the illumination of the Hospital on the occasion of the visit of H. R. H. the late Prince Victor.

9. That the Cash and Account work were always satisfactorily performed as testified by the report of Mr. Pinto, the Chief Superintendent of the Accountant-General's Office, who was deputed to audit my accounts in August 1891, as shewn in the following extracts from his report:—

"I have had the accounts of the Hospital for the last three months examined and found them to be correct."

"On the whole the Steward's accounts are satisfactory and they have been carefully and neatly kept."

22. Furthermore I beg to state that my hours of work, viz., from 6 A. M. to 7 P. M. including Sundays with duty every 3rd night are far in excess of hours of labour in other establishments and that as far as physical endurance permitted I have striven to the best of my ability and energy to cope with extra work and to render all the satisfaction that was possible to my superiors, and during the 8 years that I have been Head Steward I have worked hard and enjoyed no holidays nor any relaxation from duty in the way of leave.

23. In conclusion, I beg respectfully to submit, that I have rendered good and faithful service during the past 27 years (chiefly Mysore Service) and have always borne a good character and I solicit with deference and respect that any shortcomings in the discharge of the duties and responsibilities which devolved on me will meet with forbearance and clemency under the circumstances represented and plead in my behalf in the disposal of my case at the hands of the Surgeon-General.

24. I beg to submit the following papers as annexures to this letter:—

I. Copy of suspension order by the S. G., dated 5th May 1893. Marked A.

II. Copy of Confidential Memo. from the S. G., dated 12th May 1893, No C-59. Marked B.

III. Extract of evidence pages 1 to 6 recorded against me and returned as requested. Marked C.

IV. Hospital rules pages 30 to 39 prescribing the duties of the Head Steward and his two Assistants. Marked D.

V. Printed Memo. shewing details of work performed daily by the Head Steward and his Assistants. Marked E.

I beg to remain,

Sir,

Your most Obedient Servant,

Wm. M. Pherson

Madras
3rd June 1893

No. 375

GENERAL HOSPITAL,

Madras, 24th June 1893. Madras
1893.

From

THE SENIOR MEDICAL OFFICER,

GENERAL HOSPITAL,

MADRAS,

To

The Secretary to the
Surgeon General with the
Govt. of Madras

SIR,

I have the honor to forward ^{be good enough} ^{u to this} ^{ies of the} ^{ne M.D.} ^{Superintendent Col.} ^{officer} ^{Madras} copies of correspondence between the Senior Medical Officer General Hospital & Messrs. Bimby & Co. by which it is evident that an other case of misappropriation of funds by Mr. McPherson has occurred. No entry of the Receipt of the Rs 28/- in question can be found nor can the Counterfoil of the Receipt be discovered.

The explanations called for, from Mr. McPherson for former irregularities are being delayed by him in a most unnecessary manner.

General Hospital Madras.

Sir,

Referring to your Memo No 2253 of 25th ultimo we have the honour to inform you that the Hospital bill against James Cowper 2nd Engineer of "Ellora" Vm. Rs 28/- was paid by himself to the hospital direct and we paid him the amount on his handing us the receipt he obtained for the payment made to the hospital.

We have the honor to be

Sir

Your Obedient Servants.

W. Lambert.
Agents. Madras.

No 303.

General Hospital
Madras 6th June 1893.

From

The Senior Med^l Officer
Genl Hosp^l Madras.

To

Messrs: Binny & Co. Madras.

Sirs,

In acknowledging receipt of your letter of the 3rd Instant, I have the honor to request that the Receipt for the sum of Rs 28 paid into Hospital on a/c of Stoppages by Mr James Cooper 2nd Engineer of "Ellora" may be sent to me as I can find no record of the payment of the amount. There is only the Counterfoil of the bill made against that officer by the Steward.

I have the honor to be
Sir

Your most obt. Servant.
Col. W.R. Browne M.D.
Ag. Senior Med^l Officer
Genl Hosp^l Madras.

Binny & Co
Madras.
S.

B. J. S. St. Com^d Lt²
Madras 21st June 1893.

The Senior Med^l Officer
Genl Hosp^l Madras.

Sir,

As requested in your letter No 303 dated 6th Instant, we have the honor to hand you herein the receipted bill for hospital charges paid by Mr Jas. Cooper late 3rd Engineer of "Ellora" for your perusal and return.

We have &c &c.
for. Binny & Co
Col. W. Lambert
Agents.

True Copies

W. R. Browne M.D.
Ag. Senior Med^l Officer
Genl Hosp^l Madras.

No. 387.

GENERAL HOSPITAL,
Madras, 27th June 1893.

From

THE SENIOR MEDICAL OFFICER,
GENERAL HOSPITAL, MADRAS,

To

The Secretary, Surgeon General
with the Govt of Madras
Bangalore.

Enclosure (2)

Mr. McPherson }
Explanation

Envelope on the 2nd }
52 Rupees found

SIR,

I have the honour to forward the explanation of Mr McPherson regarding the sum of Rupees 52 paid in by Mr James but not credited.

On search being made in the Stewards Sitting Room, two sums of Rupees 52 and 36 respectively were found, and from the accompanying envelope it was evident that the former was the amount paid in by Mr James, and the latter is probably the sum paid by Mr Cooper 2nd Engineer of S.S. Ellora on the 27th January, and the absence of entry of receipt of which I reported in my letter No 375 of 24th Instant.

Mr McPherson is thus relieved from the charge of misappropriation, but his utter unreliability is still further proved by these occurrences.

I have the honour to be,
Sir,
Your most obedient Servant
W. R. Browne M.D.

Surgeon Lt-Col
Ag. Sr Medical Officer

$$\begin{array}{r} 1761 \\ \hline 26693 \end{array}$$

27 JUN 68

Madras 28 June 1893
From Mr. J. W. P. P. P.
To Mr. J. W. P. P. P.
By Mr. J. W. P. P. P.
General P. P. P. P.
Madras
Sir,

With reference to your office
Memo, N: 814 of 11 June 1913, calling
upon me to explain why the
sum of Rs. 52, received on the
1st January last from Messrs.
india was brought into the account,
they respectfully to state as follows:
2. At this distance of time and
in the absence of any opportunity to
reproduce my memory, I am quite
unable to recall the exact date and
circumstances connected with this
particular transaction. The balance
remained due to the 1st January,
which was a Sunday, and was
paid on the next day, i.e. on
Monday, the 2nd January, having
been paid to the order of the
firm and I am in
possession of a receipt from
Messrs. India on Sunday
being

Notes. The Carb-
oniferous layer this
ran into on the
E. side, when
the Carb. rock
was examined
a pure irregular
recrystallized.

During this ordinary inspection day,
I had to go the usual rounds with
the Medical Officers, and in con-
sequence was compelled to quit
aged all clerical work until
the inspection was over which
was generally about 10:30 a.m.

I have no recollection now
of the Order money having been
brought in, but as there is my
acknowledgment on record, it must
have been received sometime during
the morning when my mind was
disturbed and my attention directed
to other matters. Probably on
the morning of the manuscript under
passing the granting of a loan
receipt the following day. I found
it in one of my drawers and
indorsed the bill.

The 1st of Jan being ^{at home}
Yours day and a Sunday, I cannot
and appear not to have been
informed of the transaction. I
quite positively state I never
saw the money until
though I have spent a good deal
of time in the search for the
cash of it. I am equally utterly unable
to say on anything definite. My
last and only hope is that the

Money

Money must be somewhere either
in the drawers of my writing table
or of my chest of drawers, unless it
has been since taken away or stolen.
In order to ascertain if my supposition
is correct and as my last hope, I
respectfully request that a careful
search of my drawers may be made
either in my presence or before
witnesses.

5 If it should happen that no
money is forthcoming, I must confess
my inability to say what has be-
come of it, unless it has been stolen
from me. In any case I acknowledge
with deep contrition that I am
seriously to blame for not having
brought the money to account at
once, but I trust it will be self
evident from the fact that the
money owing by Mr. James was
duly included in the list of
debts outstanding, that I had no
dishonest intentions, for as long as
the amount continued to be shown
in the list, I was responsible for its
recovery and paid accordingly in
the accounts.

Accordingly gave further orders

They to remain

Yours Obedt Servant
Wm. P. R. S.

The Resident Medical Officer will be
 good enough to search the drawers
 referred to together with the acting
 Head Steward. ... to be forwarded to
 26/6/93.

Searched the drawers referred to and
 found two separate bundles
 of fifty two papers only & another
 of thirty papers only.

26-6-93.
 Surgeon Major
 Resident Medical Officer

1893
 JUN 26 1893

No. 247
 GENERAL HOSPITAL,
 Madras, 19 June 1893.
 From
 THE SENIOR MEDICAL OFFICER,
 GENERAL HOSPITAL,
 MADRAS,
 To

OFFICE OF SURGEON-GENERAL
 20 JUN. 93
 H. GOVT. OF MADRAS.

The Secretary to the
 Surgeon General with the Govt. of
 Madras

I have the honor to forward copies
 of correspondence relating to the irregular
 payment by the Hd. Steward (Mr. Metherson)
 of a moiety of the salary of the late 2nd
 Steward attached by order of the Small
 Cause Court.

No record can be found of the
 receipt of the original Attachment Order.
 It had evidently been suppressed in the
 Steward's Report & not produced before
 the Senior Medical Officer, for there is
 nothing to show in the Requisition Rolls
 that the 2nd Steward was under stoppages.
 I have called up on Mr. Metherson
 for

I have the honor to acknowledge receipt
 of your letter No. 284 dated 2nd Instant to the
 address

for an explanation but he is delaying his reply.

I have the honor to be
Sir,

Your Most Obedt. Servant
W. R. Browne M.D.
Surgeon Lt. Col.
Ag. Senior Medical Officer

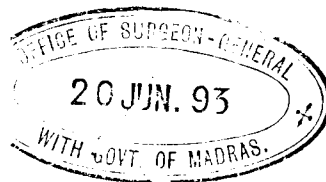
1893
Dept.
No. 5
To
O. No. 1815

N. 284
2.6.93
From

The Senior Medical Officer
General Hospital,
Madras

To

The Registrar
Small Cause Court,
Madras



Sir,

I have been informed by a writer, describing himself as one of the creditors of Loganatha Mudaliar, late 2nd Steward of the Hospital, that the sum of Rs 250/- was paid into Court by Mr. McPherson, M.D. Steward of the Hospital (now under suspension) on the 25th of May 1893 being half the salary of the late 2nd Steward under attachment & the writer states that this money should have been paid in a year ago. Will you be good enough to inform me if these allegations are correct?

I have seen
/s/ W. R. Browne M.D.
Surgeon Lt. Col.
Ag. Senior Medical Officer

N. 617
8.6.93
From

The Head Clerk
Court of Small Causes
Madras

To

The Senior Medical Officer
General Hospital
Madras

Sir,

I have the honor to acknowledge receipt of your letter N. 284 dated 2nd Instant to the

1893
Dept.
No. 5
To
O. No. 1815

1678/23

address of the Registrar of the Court, who is at present on leave, & to state that a sum of Rs 288/- alleged to have been "recovered from the Late Asst. Steward M. Loganatha Mudaliar" from April to Novr: 1892 at Rs 48 per mensem was forwarded to this Court on the 20th May 1893 with a letter dated the same day. A moiety of the above debtor's pay should have been forwarded to this Court month after month subsequent to the service of the Attachment Order.

I have seen
/s/ C. Masidamun Murug
Head Clerk

N^o 329
18.6.93
To

The Registrar,
Small Cause Court,
Madras.

Sir

I have the honor to acknowledge the receipt of your letter N^o 617 of the 8th Instant in reply to mine of the 2nd June.

Will you be good enough to inform me who paid in the money & who signed the letter forwarding the money?

No copy of the Attachment Order can be found in the Steward's Office here. Will you please send me a copy?

A peculiarity is that the Debtor in question (M. Loganatha Mudaliar) was not in Govt. Service at the time, having been dismissed for absence without leave on the 6th May 1892 & yet it is said to be from pay from April to November 1892 that the stoppages are made!

I have seen
/s/ W. R. Browne M. D.
Surgeon Lt. Col.
Adj. Senior Medical Officer
General Hospital

N^o 626
16.6.93

From

The Head Clerk,
Court of Small Causes
Madras

To

The Senior Medical Officer
General Hospital
Madras

Sir

In acknowledging the receipt of your letter N^o 329 dated 13th June 1893, I have the honor to inform you that Mr. M. S. McPherson himself paid in the money & signed the letter forwarding the same & purporting to have come "From the Head Steward, General Hospital" without any number.

2. Copy of the Attachment Order is herewith sent, as requested.

3. As regards the 4th paragraph of your letter under reply, I regret it is a blunder committed by this Office. It should have been "from Novr: to April 1892" & not "from April to Novr: 1892" as was incorrectly stated.

I have seen
/s/ C. Masidamun Murug
Head Clerk



(True copies)

W. R. Browne M. D.
Surgeon Lt. Col.
Adj. Senior Medical Officer

1678
17.6.93

Office Copy

IN THE SMALL CAUSE COURT FOR MADRAS.

SUIT No. 16278 of 1889.

BETWEEN, *Mungammial & or* Plaintiffs
and
To *M. Loganadam* Defendant.
SIR, *The Superintendent of General Hospital, Madras.*

WHEREAS at a Court duly holden on the 5th day of *November* 1889, the Defendant herein, *M. Loganadam*, who is alleged to be employed as *an Asst. Steward* in your Office, was ordered and adjudged by the said Court to pay Plaintiff herein Rupees *Five hundred and Fifty only*, costs Rupees *Seventy-nine and annas two only* and interest at 6 per cent. upon debt and costs till date of payment; And whereas the above said sums are still unpaid and unsatisfied,

I request that you will, under Section 268 of Act XIV of 1882, withhold every month commencing from the first day of *March* 1890 one moiety of the salary of the said Defendant, or if the whole of such moiety is not liable to attachment under Section 28, Clause 3, h (ii) of Act VII of 1888, then such smaller portion as may thereunder be attachable, and pay the same into this Court to the credit of this suit until the sums aforesaid amounting in all to Rupees *Six hundred & forty-seven, as. fourteen pps. ten*, as particularized at foot, be liquidated.

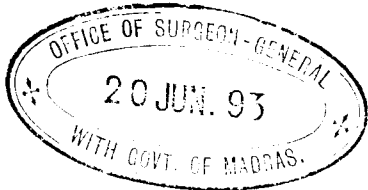
SMALL CAUSE COURT,
Madras, 18th Febry. 1890.

I have the honour to be,
Sir,
Your most obedient Servant,

Debt ... Rs. *550-0-0*
Costs *79-2-0*
Interest *11-10-10*
Execution fees and } *7-2-0*
further costs. }
Total Rupees *647-14-10*

(sd.) J. M. Maskell.
Registrar.

Exd. *(sd.) G. G.*
(sd.) C. P. Process Superintendent.



Ans 862

General Hospital

Amount paid.	When paid.	REMARKS.
--------------	------------	----------

RS.	A.	P.	
647	14	10	due
44	14	"	12 th March 90 (End)
603	14	10	due
36	8	11	9 th May 90 (do)
566	7	11	due
36	8	11	10-7-90 (do)
529	15	"	due
34	15	9	2-9-90 (do)
494	15	3	due
73	11	8	23-1-91 (do)
421	3	7	due
30	12	3	13-3-91 (do)
390	7	4	due
30	12	3	26-5-91 (do)
259	11	1	due
30	12	3	16-7-91 (do)
228	14	10	due
36	11	2	18-10-91 (do)
192	3	8	due

IN THE SMALL CAUSE COURT FOR MADRAS.

SUIT No. 16278 of 1889.

Mungammall for Plaintiff

versus

M. Loganadam Defendant.

(Ed.) W. J. McPherson

Hd Steward

25th Feby 90

Served and posted on 26th Feby 90

(Ed.) A. H. Fitzsimons.

(True Copy).

In Court of Small Causes
Madr., 16 June 1893.

Quabilamangund
Head Clerk.

Order attaching moiety of Salary of Defendant, or such smaller portion as may be liable to be attached, under Section 268 of Act XIV of 1882.

No. 397.

GENERAL HOSPITAL,
Madr., 29 June 1893.

From

THE SENIOR MEDICAL OFFICER,
GENERAL HOSPITAL,

MADRAS,

To

The Secretary to the
Surgeon General with the
Govt. of Madras.

SIR,

I have the honor to forward herewith the report on the irregularities in connection with the attachment by order of the Small Cause Court of a moiety of the salary of Loganadam Mungammall late Hd Steward of the Hospital & have commented in my report and in the margin on some of the statements made by Mr. McPherson.

I have the honor to be,
Sir,
Your Most Obedt. Servt.
W. H. Browne M.D.
Surgeon to the
Ag. Senior Medical Officer

2. As far as I can remember the attachment of Loganadam's salary commenced in 1889 or the beginning of 1890. The attachment was served on me as Hd Steward and was then as "Superintendent General Hospital". I reported the matter to the late Mr. P. P. Pichay, who was then Secy. Med.

This may be so, the officer and who at the earnest solicitation of the Secy. of the Govt. of Madras the matter was treated confidentially and the Court.

1893
J. H. H.

warned him that serious notices would be taken of the matter if he did not settle with his creditors.

3. One Monthly of Loganatha Mudri's salary was retrenched monthly and remitted to the Court each time with a covering docket signed by me. These attachments were made regularly till 6 months prior to Loganatha Mudri's leaving the Hospital. A reference to the old letter books will show that the amounts were remitted to the Court.

4. When I found that Loganatha Mudri had not made a settlement with his Creditors, I threatened to report him to the Senior Med Officer. He then appeared to me to take active measures to rid himself of these attachments and about 6 months before he left the Hospital, he in company with some of his creditors came to me and informed me that he had come to a settlement with his Creditors and that the Court on the representation of his Creditors had stopped the attachments. I believed this statement and thought the attachments would in due course, be withdrawn and accordingly ceased from Nov. 91 to March his salary. In May 1892 Loganatha Mudri left the Hospital.

There were made many irregularly to his amounts and dates as the acknowledgment by the Court was not a single entry in the Court books can be found.

This is strange. It does not state how it was brought to his notice.

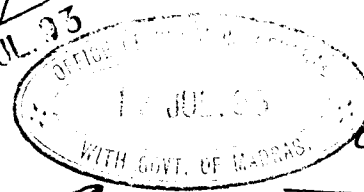
Also there was the uncanceled order from the Court in his office! and he has asked with informing Dr. Price who has succeeded Dr. Kitchie and Dr. H. S. in Sept 91.

5. During the 6 months that Loganatha Mudri was in the Hospital after no stoppages were made, and for nearly one year after he had left, no reminder or notices were received from the Court and I accordingly was under the impression that he had settled with his Creditors. It was not till I was suspended that it came to my notice that I was misinformed by Loganatha Mudri. I therefore went to the Court and made inquiries and was informed that I should not have stopped the attachment without an order from the Court to do so. Finding that I had committed an error unwittingly I arranged for the payment of the amount of attachments due from Nov. 91 to April 92, amounting to Rs. 288, and have been since striving to trace the whereabouts of Loganatha Mudri without success. There were, as far as I remember, 6 or 7 attachments on his salary.

by paying in to sure he was on the certificate for services from Court! this is of the numerous names of his middlemen.

I beg to remain Sir
Your Obedt Servant
M. S. P. S.

1929
W. P. 12 JUL 93



Lovedale

Ootacamund 10 July 1893.

Submitted through the Senior
Medical Officer, General Hospital Madras

From,

M. J. McPherson

To, The Secretary to the Surgeon General
with the Govt of Madras
Madras.

Sir,

In continuation of my explanatory
letter dated 3rd June 1893, I respectfully
beg to submit for consideration a copy
of notes bearing on my case, and to inform
you that with a view to facilitating reference
and to prevent delay in the disposal
of my case, I have this day submitted
a copy of the notes to the Chief Secretary
to Government.

No 436 of 12-7-95.

Has the honor to
forward.

W. Price M.D.

Brigade Surgeon & Col
Senior Medical Officer
General Hospital, Madras

I beg to remain

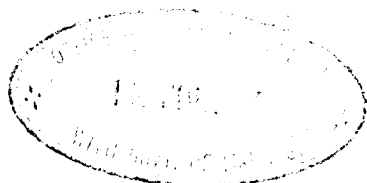
Sir

Your obedient servant

W. Price M.D.

1893.
Pub. T.
Encl. No. 1
To
C. No. 1815

1929
W. P. 1 JUL 13



The group of inquiries are
now being to give each
no longer as on the 1st
of the 1st to the 1st
W.P.

The group of inquiries are
now being to give each
no longer as on the 1st
of the 1st to the 1st
W.P.

Notes

1. Would like to draw attention to par. 18, 19, 20 and 21 (3) of my 1st preliminary letter, which explain that the amount of office work is not due to supposed careless negligence or in efficiency in part to carry out efficiently, considering that the same not blatant that was mentioned 15 years ago is the same that now to be inserted into the document has been in multiplied within the last few years.
2. Would like to make comparison between months ordinarily done in mind of the St. L. Standard and what has been done to perform.
3. As the Standard is in the hands of the St. L. Standard and what has been done to perform.

14. The Joint Bill Book is one which demands the special attention of our Clerk, considering that changes times reference to interest off Quarters from but also to part of the General Wards. Paying from 2 cts. to 2 the per dozen. The Dr. Estimated is about 100 a month.

4. This station is across the Pine River Bridge near Coatesville. If Kaper is a good, it gives a safe road, it will do little to trouble but he had let it run into years of arrears W.P.

5. Would respectfully
 beg to draw attention
 to the fact that extra-
 bly hard to be obtained
 liquor at my own expense
 and with the requisition
 of the San. Insp. Officer
 to enable him to discharge
 the necessary and various
 duties of his station.

5. No doubt. Since the opening of the
Store Dept., we have been under-
hand but to remedy this I have paid
for an extra steward from 16 May 98
to 31 May 98. I also paid for an extra
deck stewarding the Itina of August Har
1898. To enable Mr. McPherson to pay for
an area as before. I sent the Itina
to him. To be sure Mr. McPherson
did pay that Itina is in the
the Itina is in the Itina.

6.21 Would beg to enquire
that is it ~~the~~ demand, but
he who the many, would
cope with the present
demands on time with the

same Establishment
without experiencing
the difficulties that
I have experienced - That
it is in contemplation
to increase the Estab^t.

7. Fault for inefficiency has only now been found after 8 years efficient and arduous work, attributable to an undue increase of work.

8. Though with increased work, my salary was less than that of my predecessor, whose pay was Rs. 300 and mine rising from Rs 200 to 250 with a larger amount of security.

9. My suspension from
4 May, which still con-
tinues, and the correspond-
ing loss of Salary have
been heavy on me, Con-
sidering I have a wife and
5 Children to support.
The subsistence allowance
for which I applied has
also been refused.

The the I hope no life also of "8
 you are officiating work". The
~~man~~ best and by has done
my officiating work" Since I
 took charge of the Senior.
 Medical Officers Office in
 29 September 1891

[illegible]

Ostacumund
10 July 1893

Ld. M. J. W. Russell
 True Copy

Superintendent

Handwritten text in cursive script, likely a letter or journal entry, covering the left side of the page. The text is dense and spans most of the page's height.

Handwritten text in cursive script, located in the upper middle section of the page.

Handwritten text in cursive script, located in the middle section of the page.

Small handwritten mark or signature, possibly a date or initials, located in the upper right area.

Small handwritten mark or signature, possibly a date or initials, located in the lower right area.

Very Urgent

No. 4349. Date 13 July 1893.

From
THE SENIOR MEDICAL OFFICER,
GENERAL HOSPITAL,

To
Madras,

The Secretary Surgeon General
With the Govt of Madras.

Enclosures.

Reference.

It has the honor to request
the return of this office
Endorsement No 436 of
12 July 93. On Mr. McPherson's
letter and memo of notes
of his case of 10 July 93. as
have not been entered -

W. Price M.D.
Brigade Surgeon Lt Col
Senior Medical Officer
General Hospital Madras.

W. P. 14 JUL 93
4349
Has the honor to return
the enclosed. Conspice
as requested.

(By Order)

A. C. M. P. M. D.

Surgeon Genl

See above General
with P. M. D. M. D.
any remarks

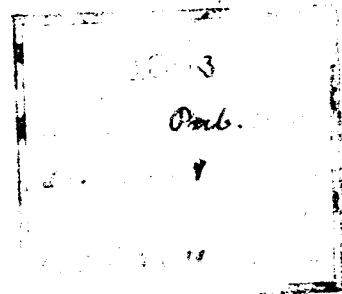
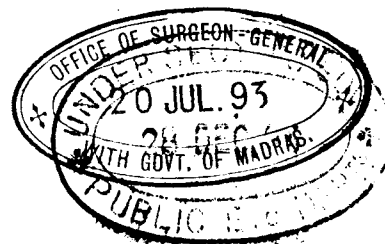
13 July 1893



It is the honor to
return, duly commencing
in the margin of the
correspondence

W. P. Guine M.D.

Bde: Surgeon Lt. Col.
Senior Medical Officer



3

1853

No 9/61.

No. 1283.

Returned to the Surgeon General

in continuation of G.O., dated 22nd

July 1893 No 569 Public

Gottecamund } Preliminary
25 July 93 } Chief Secretary.

CS.
25/7

No 9/2115

Inst

CHIEF SECRETARY
22 JUL 93
RECEIVED

Forwarded to the
Chief Secretary to
Government, Pub Depart
in continuation of this
Office letter no. 9/221
dated the 6th July 1893.

H. De Fabeknes

Surg.

Surgeon General

with Govt of Madras

Gottecamund 22nd July 1893

No. 680

Encl.

OFFICE OF SURGEON-GENERAL

WITH THE GOVERNMENT OF MADRAS,

Madras, 26th December 1893.

From

Surgeon Major General W. F. De Fabeknes Esq. D.

SURGEON-GENERAL WITH THE

GOVERNMENT OF MADRAS,

MADRAS,

To

THE Honorable the Chief Secretary to Govt.
Public Department.

SIR,

In compliance with Public
Department Memorandum No 2328
dated the 23rd December, I have the honor
to forward the papers received with G.O. No 987
Public of the 6th idem.

I have the honor to be,

Sir,

Your most obedient Servant,

W. F. De Fabeknes

Secy. for Surgeon-General with the Govt. of Madras. Surgeon Major

Pub. (1893) DEPARTMENT.

From *Surgeon-General M. F. de Figueiredo M.D.*

THE SURGEON-GENERAL WITH THE

GOVERNMENT OF MADRAS,

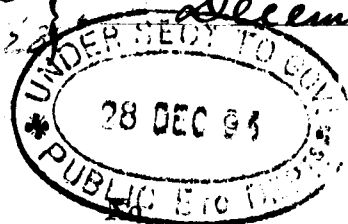
Madras,

No. 680

ENCLOSURE. *one file*

Dated *26th* December 1893.

Received 23



SUBJECT.

Forwards certain papers received with G.O. No 984 Pub. of the 6 Inst.

Ref 30/12

No. 1182.

GENERAL HOSPITAL,
Madras, 11th December 1893.

From *AS*

THE SENIOR MEDICAL OFFICER,

GENERAL HOSPITAL, MADRAS,

To

The Secretary,

Surgeon-General with Govt of Madras

Nungambakam

SIR,

** herewith returned.*

With reference to your No 9130 dated 9th December '93 forwarding G.O. No 984^{*} passing orders on the case of Mr McPherson, I beg to be allowed to protest against Mr McPherson being re-instated as Head Steward of this Hospital.

It is the opinion of two Senior Medical officers that he is quite unfitted for the post and in that opinion the rest of the Medical Staff unanimously agree. This opinion is based on daily personal contact with Mr McPherson - and this necessarily forms the best guide as to his capacity to perform the duties of Head Steward.

That it is not the amount of the work that causes his inefficiency is shown by the fact that the present Head Steward though quite new to the work is able to carry on the duties satisfactorily - and entirely without the incessant 'driving' and 'looking after' that Mr McPherson has required from the Senior and Resident Medical officers - and which has taken up so much of the time of the former officer as to seriously interfere with his duties as a Teacher of Clinical Medicine.

With regard to the system of fining, to which Government take exception, it was forced on the Senior Medical officer by repeated disobedience

of orders and after every other means had failed, and in the opinion of the Medical Staff it did not destroy his self respect; for he apparently was quite unmoved by any measures brought to bear on him as if that quality were entirely wanting in him. With reference to the amount of work being more than it was possible to get through, I have already stated that it is now being easily done by the present Incumbent. The permanent Senior Medical Officer Brigade Surgeon Lt Col W. Price. Since Mr McPherson's suspension having brought the work that had been allowed to fall so disgracefully into arrears by Mr McPherson, up to date, has shown that the work can be done without an impossible strain by any intelligent man who works his department with system.

As stated in Brig: Surg: Lt Col Price's letter (para 2) of 28th October '93 numerous mistakes have been found in the Stewards accounts, and these disclose much more than 'Confusion of thought' or 'negligence' on the part of the Head Steward.

The accounts are ^{now} being audited by an official from the Accountant General's department and the report is expected in a day or two.

I would again reiterate the fact that Mr McPherson has shown himself to be utterly unreliable, and in the opinion of the Staff it will be impossible to efficiently carry on the working of this Hospital should he be re-instated.

I would further request that Government may be moved to postpone the re-instatement of Mr McPherson pending further enquiry should Government consider such to be necessary.

I have the honour to be,
Your most obedient Servant

H. R. Brown M.D.

Surg. Lt Col
Senior Medical Officer

No.

Encl.

From

SURGEON MAJOR-GENERAL W. F. DE FABECK, M.D.

SURGEON-GENERAL WITH THE

GOVERNMENT OF MADRAS,

To

The Honourable the Chief Secretary of the
Public Department
Madras,

SIR,

I have the honour to acknowledge the receipt of G.O. no: 984 dated the 6th December 1893, Public Department, passing orders in the case of Mr McPherson, Head Steward, General Hospital, Madras, and to enclose a letter which I have received from the Senior Medical Officer to whom the order of Government was communicated.

2. Considering the very strong recommendation by Surgeon Lt Colonel Browne under whom Mr McPherson served for a number of years and who has had ample opportunity for forming an opinion as to his capacity for the duties of the post of Head Steward, I trust that His Excellency in Council will

pleased to reconsider the decision
of the Commission in this case and direct
that Mr. McPherson either be
employed in some other position
for which he is better suited, or
that he may be permitted to retire
from the Service of Government
on the pension to which he is
entitled.

3. There can be little doubt
that Mr. McPherson is totally unfit
for the position of Steward in a
large institution like the General
Hospital, and it will not, I
respectfully submit, tend to the
harmonious or efficient working
of the Hospital, if Mr. McPherson
is sent back there, under a Medical
Officer who has learned by experience
that he is totally unreliable
and unsuited for the post. That
the duties can be efficiently per-
formed by one man is shown
by the fact that since the
present Stewards' appointment
arrangements have been worked off,
and the necessary duties carried
out to the satisfaction of the
Senior Medical Officers.

4. In obedience however to the

order of Government I have caused
Mr. McPherson to be officially informed
that he has been re-instated by
Government, but I have deferred
issuing orders to him to report
himself for duty until orders
are passed on this letter.

I have the honor to be,
Sir,

Yours most obedt Servant

W. M. McPherson
Surg. Genl.
with Genl. McPherson

Public (1893) DEPARTMENT.

From

SURG. MAJOR-GEN. W. F. DEFAECK, M.D.,

SURGEON-GENERAL WITH THE

GOVERNMENT OF MADRAS,

To

The Honble the
Chief Secy/Secy

No.

9/132

ENCLOSURES. 1

Dated

Recd.

11th } Decr 1893.
12 }

No.

Subject.

Forward a letter from
Sho fine Hupl. &
requests recommends the
to in re. Mr. McPherson

Pub. 9/132 of 6-12-93
I don't know that it is necessary to
take any notice of the S.M. G's committee
as to finding, though we don't say order
on investigation
19/12/93
I don't know that it is necessary to
take any notice of the S.M. G's committee
as to finding, though we don't say order
on investigation
19/12/93
I don't know that it is necessary to
take any notice of the S.M. G's committee
as to finding, though we don't say order
on investigation
19/12/93

13/12/93
If hi. he I was an informant
as stated the med. Officer ought
to have been able to produce
detailed proof which they
have not.
The House opened for the
way in which the case was
framed is by no means
convincing or balanced one

13/12
The records are not all here, but
my recollection is that until a
comparatively late date Mr. Mc
Pherson gave satisfaction to his
superiors - The proof of this is
that he was granted the periodical
increments of pay which his
length of service entitled him -
at least, I believe this was so.
I don't remember anything to the
contrary.
I don't know Mr. McPherson
must be at once reinstated -
it should again be pointed
out that he does not do this

[G. 24]

Public DEPARTMENT.

Papers to be read in Proceedings :-

Again G.O., dated

189 , No.

Again G.O., dated

189 , No.

Current No. 3328 of 1893, dated 11 Decr/93 from the Surgeon-General.

Current No

of 189 , dated

from

ORDER.

The Government is not prepared
to reconsider its decision in Mr.
McPherson's case. The Surgeon General
will carry out the orders of Govt
without further delay by directing
Mr. McPherson to resume the
Stewardship. If, on further trial,
it is found that he does not
perform the duties efficiently
he will have to be replaced by
an individual who can and
will do so. Mr. McPherson
should be warned accordingly.
2. The Surgeon-General should
remember that the extreme penalty
of dismissal from the service
of Government should almost
invariably be reserved for men
who

who have been guilty of offences
involving moral turpitude, and
that reduction to a less responsible
post is generally the most suit-
able punishment for neglect or
incapacity for specific duties.

/ from orders/

35B.
20/12

Dr. McCarrison

forwarded

The Surgeon General.

Memo sent to G.

8.2328
21/23/24/25

No. 1063

GENERAL HOSPITAL,
Madras, 26th Dec^r 1895.

From

THE SENIOR MEDICAL OFFICER,
GENERAL HOSPITAL,
MADRAS,

To The Secretary
to the Surgeon General. Madras.

SIR,
I have the honor to forward herewith
a letter from the Accountant General
and the Auditor's report on the audit of
the Steward's accounts for the last two years.
As stated in para 3 of the Accountant
General's letter the audit shows that
the accounts were deliberately fudged,
with the result of a net loss to Govern-
ment of Rs 177. 15-11. during the
period under audit.
If the Steward had obeyed orders, the
mistakes referred to could not have
occurred, but he deliberately and per-
sistently declined to carry out the check
referred to in paras 3 and 4 of the

Auditor's report.

I have the honor to be,
Sir,
your most obedient servant

H. R. Brown M.D.
Senior Medical Officer.

Form No. 16
200-17-10-93

Outside Audit Department

Fort St. George
Accountant General's Office
December 1893.

No.

From

J. L. Pinto Esq.,
Chief Superintendent
in charge of Outside
Audit.

To

The Accountant General,
Fort St. George.

Sir,

As desired by the Senior Medical
officer of the General Hospital in his letter No. 2787
dated the 8th October 1893, I audited the accounts of
the Steward from October 1891 to October 1893 in-
clusive, and beg to submit the following remarks.

2. On a former occasion the Account-
General was asked to examine the accounts of
three months - May to July 1891, and to suggest
any improvement in the Form of Accounts
so as to simplify them, as they were then kept
in a very confused state. I accordingly re-
ported upon the accounts and submitted
the necessary Forms.

3. The Steward, I regret to state,
has very strangely failed to carry out from the
outset the most important part of the pre-
scribed Check, and thereby has again allowed
the accounts to drift into such confusion.

I had to give no small amount of my personal attention to them for nearly the last three weeks.

4. The Check I speak of was a very simple one, that is to say, to make out the monthly totals of the several vertical columns of the Cash Book, and to strike out the balances under each column, in order to verify the results with the respective subsidiary books, the balance of the last or total column being checked with the daily Cash balance given on the right-hand side of the Cash Book for receipts, in the form of a plus and minus memorandum. To one quite conversant with the accounts, as the Steward should be, this work would not require more than perhaps half a day in each month, and it is a matter for regret that it should have been entirely neglected for the whole period.

5. As the result of this neglect apart from other irregularities in the accounts which do not involve actual loss, a deficiency was allowed to occur in the amount of the actual Cash balances of a sum of Rs 190-3-2 made up of 18 items as detailed in one of the accompanying statements. One of the items however viz Rs 12-3-3 relates to the accounts prior to October 1891 and forms a subject of my last Report. This should have been scrutinized and adjusted by the Steward during the last two years.

6. Six other statements are appended hereto specifying particulars of the various items which make up the aggregate balances as deduced in the Cash Book for Receipts to the end of October 1893 under Columns (1) to (8).

7. In the amount of balance entered in Column (8), a sum of Rs 14-4-0 is included on account of Service books purchased in November 1891 for issue to the establishment on payment of which amount books to the value of Rs 4-5-0 are still on hand, the remainder Rs 9-15-0 representing the recoveries effected on that account. This amount instead of being taken as a set off against the above debit was improperly included in Rs 19-2-0 remitted to the Bank in August and October 1893 to the credit of the accounts of Government, on the supposition that the full amount in question was previously drawn from the Government Treasury on Contingent bills of the Hospital, whereas in point of fact Rs 9-3-0 only was so drawn. The difference Rs 9-15-0 should now be redrawn from the Accountant-General and credited in the Hospital Accounts as above stated.

8. All further sales of books to the value of Rs 4-5-0 should be credited in the Hospital Accounts in Column (8) and not remitted to the Bank of Madras for

to the Government Account. On the exhaustion of the existing supply, those requiring Surrie books should obtain them direct from the Deputy Collector of Madras.

I have the honor to be
Sir,
Your most obedt. Servant.

Respectfully
Chief Superintendent
in Charge of Outside
Audits

W
23/12

Statement showing particulars of the balance given in Columns (1) & (2) of the Cash Book for Receipts.

Column (1)

Unpaid out of Sums drawn from Government for payment up to 31 st January 1893	589
Do from Amounts drawn in September and October 1893	" 134

Balance 31st Oct/93 661

Column (2)

Advances to Mrs Vint in June and July/93	7500
Excess payment 8 th April/93 out of Rs: 226-11-2 drawn from Government	" 35
Unpaid balance up to the 31 st August 1892.	15000 7535
P. W. D. Idly short paid October/92	1-9-7

Drawn Paid

3 rd February/93	319-10-8	141-15-8
4 th — do —	6-0-0	" — —"
9 th — do —	219-0-7	219-5-5
18 th — do —	" — —"	" — 9-3
21 st March —	" — —"	5-14-"
25 th — do —	" — —"	183-11-"
9 th — do —	220-11-8	215-11-7
	765-6-11	765-2-11 = " — 4-"
10 th October/93	218-7-6	218-1-2 = " — 6-4

Balance 31st Oct/93 17311
57156

Respectfully
Chief Superintendent

Statement showing particulars of the balances given in column (3) of the Cash Book for Receipts.

November 1891.	Recovery on account of the Industrial School.	1 - -
February 1892.	do. P. W. Workshop	25 1 9
June 1892.	do. Holmes & Co.	2 2 -
July 1892.	do. do	12 12 -
do.	do. Oakes & Co.	20 2 -
do.	do. Madras Times	6 9 -
August 1892	do. Hajee Ayoub diff.	- - 1
October "	do. Venkatachellum "	" 2 -
November "	do. Departmental purchases	" " 3
October 1893	do. Narrainsawmy Pillay	80 7 2

Total credits 148 4 3

Debit to this account for Departmental purchases	565 4 -
Overpayment to Saliak in October 1892	" " 2

Total debits 565 4 2

Net excess debit 31st October 1893. 4 16 15 11

W. S. S. S.
Chief Superintendent

W. S. S. S.

Debit Balance on 1st August 1893. ————— 297

Balance 31st October 1893 31 13 5

Two ~~to~~ ~~the~~
Chief Superintendent

Chris Superfundo

Statement showing particulars of the balance given in column (5)
of the Cash Book for Receipts.

Balance at credit 1st October 1891. 659 1 4

Payments subsequently made presumably from the above.

October 1891	--	Annachellum	--	1-4-5	
November	"	Shere Khan	--	27--	
do	"	Andrews	--	95--	
do	"	W. Hodges	--	3--	
December 1892	"	Bank	--	265-1-9	
January 1893	"	Commissioner of Police	--	143-3-8	
do	"	" do	--	44-8-3	
July	"	" do	--	1-14--	
May	"	Trotter & Co	--	8-8--	589 8 1
					69 9 3

Deposits

January 1892	by	J. C. Keown	"	2--	
February	"	Atchanta Nair	"	6-8-2	
March	"	Girdary	"	2-4-1	
May	"	Eliab Bug	"	10-3-3	
June	"	Ramanujam Rao	"	1-2-6	
July	"	Narainaswami	"	8--	
August	"	Nichattin	"	9-8--	
do.	"	J. Clark	"	6--	
do	"	C. Vance	"	240--	
September	"	Kistnaswami	"	3-10	
October	"	Molideen Bache	"	12--	
November	"	Thungavaloo Moorthy	"	8-2--	
January 1893	"	H. Collins	"	7--	
April	"	Baptist	"	10--	
June	"	Narainaswami Reddy	"	6--	
do.	"	J. Bona (Nair)	"	451--	
September	"	Ponnappa Modetty	"	1-1--	
do	"	S. Partridge	"	10--	
October	"	Murphy	"	166--	926 1 10
					995 11 1

Balance 31 Oct 1893 995 11 1

Chief Superintendent

Statement showing particulars of the deficiency in the Amount given in the last Column of the Cash Book for Receipts.

Sums under stated

5th May 1892 30 - - -
 7th do 100 - - -
 27th do 10 - - -
 9th March 92 - ~~payts~~ over stated - - - 3
 30th January 93 - - - - - 2

Receipts deducted from balance instead of being added.

18th June 1892 - - $2 \times 32\frac{1}{2} =$ 65 - - -
 27th do - - $2 \times 1 =$ 2 - - -
 unaccounted for prior to the
 1st October 1891 - - - - - 12 - 2 - 3

Deduct

Balance over stated

9th February 1892 - - - 10 - - -
 1st June - " - - - 1 - - -
 20th July - " - - - 1 - - -
 25th February 1893 - - - 10 - - -

Payment under stated

27th January 1892 - - - 4 - - -
 9th June - " - - - 2 - - -
 28th June - " - - - 6 - - -
 25th August - " - - - 6 - 8 -
 14th November - " - - - 12 - - -

Receipts twice added 26 February 1892 - - 6 - 8 - 2

29 - 6

Amo *of* truly Deficiency 31st October 1893 190 3 2
 Chief Superintendent

Statement showing particulars of the balance given in Column (7) of
the Cash Book for Receipts

Recoveries on Instruments Account

September 1892	1 - 12 - "
October	" - 8 - "
November	13 - 6 - "
December	2 - " - "
February 1893	8 - " - "
March	" - 14 - "
April	" - 8 - "
May	4 - 14 - "
do " Clive Ward	3 - 12 - "
do " Mc Donald	5 - " - "
	<u>40 - 10 - "</u>

Paid into the Bank 29 November '92 - 6. 11. 11

3 March '93 - 22. 11. 11

5 September - 6. 3. 9

8 March - " - 10 - "

17 July - " - 5 - " - "

Excess payment - 41 - 5 - 7

" " 7

Recoveries on Loan Account

August 1892	9 - 13 - 7
September	10 - 10 - "
October	7 - 3 - 8
November	20 - 1 - 0
December	4 - 14 - "
February 1893	15 - 4 - 8
April	2 - 12 - "
May	5 - 13 - 8
June	1 - " - 8
	<u>77 - 9 - 3</u>

Paid 28 December 1892 - 14 - 4 - "

21 January 1893 - 18 - 6 - "

20. 23 June - 26 - 10 - "

18 July - 4 - " - 8

27. 30 do - 29 - 5 - 9

8 August - 6 - 13 - 8

Excess payment - 99 - 8 - 1

Carried forward - 21 14 10

22 10 5

Excess Debits brought forward 22 105

Sales of Tin 12 July 1892 8-12-0

6 September 6-14-

18 January '93 10-2-0

Sales of grass 24 July 1892 8-5-3

3 October 7-1-4

Dishy's pay received September 5--

Extra Sewalli May 1893 3-8

Recoveries prior to October '91 for which particulars are not forthcoming and a subsequent excess of 2 annas 46-6-3

Recoveries on Lavin Account 75--2

July 1893 1-14-9

September 14-0

October 2-0

Recoveries on Instrument Account

June 1893 8-0

July 2-4-0

127-1-2

Deduct: Payment to Higginbotham

& Co on account of Am Hospital

Acct 18 February 1893 3-8-0

Service books charged to the late

Steward's Account 3 October '93 6-15--

10-7-0 116 102

Balance 31 October '93 93 159

Statement showing particulars of the balance given in column (8) of the Cash Book for Receipts

Unadjusted debits on the following accounts.

9 October 1891. Annual Charcoal 13 6 1

November 1891. Hospital collections overpaid to Bank 8 --

2nd April 1892. Telegrams 1 15 --

26th do. Dishy 6 --

2nd do. Parcel to Calicut 10 --

2nd do. Carriage hire to the Press 1 --

2nd do. Envelopes etc 1 --

9th 12th do. Cart hire 8 --

do. Books from the Press 14 --

27th May 1892. Cost of Year 107-6-0

Recovered July 106-4-0 } 12 --

25th do. Butting Trees 32 4 --

June 1892. Departmental purchase 356-9-3

Recovered August 354-11-3 } 114 --

18th do. Fire Engine 1 --

16th July 1892. do 1 --

13th do. Payment to Lascars 12 --

August 1892. Excess payment to Bank on instrument Account 15 --

19th November 1891. Service Books 14 4 --

Balance of payments Departmental purchase Account October & November 1892 8 --

Balance 31st October 1891 105 12 1

W. S. S. S.
Chief Superintendent

W. S. S. S.
Chief Superintendent

Outside Audit DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,
23 December 1893.

No. 3327

From *T. W. Rawlins Esqre,*

ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To
THE *Senior Medical Officer,*
General Hospital,
Madras.

SIR,

*With reference to your letter No 787
dated the 8th October last, I have the
honor to submit herewith the report
of my Chief Superintendent in
charge of the outside Audits, on the
accounts kept by the Steward from
October 1891 to October 1893, inclusive.*

2 *It will be seen that the
Cash balance on the 31st October 1893
agreed with the balance arrived at
from the daily balances struck*

during the year, but that those daily balances had in several instances been incorrectly struck owing to the receipts being incorrectly stated, and in some instances being deducted from, instead of added to the previous day's balance.

Omitting an error dating from before the period covered by the present inquiry, the errors thus made resulted in the balance being understated to the extent of Rs 207. 0. 5. But on several occasions the balance was overstated and the payments understated to the aggregate of Rs 29. 0. 6 which brings the error in the 2 years to Rs 177. 15. 11.

3. As Mr Pinto points out in his report these errors must have been detected had the monthly columns of receipts and payments been totalled

and a monthly balance struck. - If the Steward's mistakes were due to carelessness or incompetence, it is probable enough that these balances would also have been incorrect - but unless they were deliberately fudged, they would certainly have differed from the incorrect balances as brought out by the daily process, and thus must have attracted attention and secured the early rectification of the mistake.

I have the honor to be,
Sir,
Your most obedient

Accountant General

W.
22/12

Public (189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE

No.

Dated

Received

No.

Subject.

CM Memorandum

June 1891

*I have been
with the first of the*

29th Decem

The first of the

1891

*14
Feb*

Public DEPARTMENT.

From The Surgeon General
with the Govt of
Madras

No. C

Dated 29-12-93

Received 1-1-94

Enclosures 3.

SUBJECT.

Re the audit of the
Stewards accounts of the
General Hospital Madras

Memo No 3 of 4-1-94

Returned to the Surgeon
General who will at once
send for Mr Mac Pherson
& take his explanation.
Meanwhile he should not
be restored to office.

Mr. G. M. sent for Mr.
Mac Pherson & take his
explanation. Meanwhile,
he need not be restored
to office.

[The way the H. Govt
the matter puts a different
light on it]

BS

21/94

No doubt this is so. But again
who sanction increments must
not be surprised if the fact is
quoted against them

BS

3328, 3468 & 1
1893 1894

These papers are resubmitted
to the H. Govt. who stated on
the earlier accounts.

The H. Secy. called for
the records, on reading Mr
Kell's note, with the in-
formation, it is not stand-
ard of circulating the file.

C. No. 1 of 1894, received
~~last~~ yesterday, bears
on the good faith &
honesty of the Steward,
who in the H. Govt. opinion,
has been falsifying
the accounts, & it is as
well that the H. Govt. should
see it. The Stewards
record appears, as was
stated on recollection in
the H. Govt. note, to have
been for some time
last three years or so
received increments.

It is feared that such
consideration is not paid
to efficiency as a rule when
the grant of increments
made is too often it is in
the mind to be in

from
But

have been so here.

But however this may have
been, the charge of fudging
the accounts is a new &
serious one.

Yr. M. P.

Ex - Steward M. P.

Hell.

2/1/94

submitted that
of which over
ending receipt of
the Supplement now
called for in Memo:
No. 3 8 4/1/94.

5.53.
12/3

W
131-

DEPARTMENT.

Returned to the Surgeon General who will at once send for Mr. McPherson and take his explanation. Meanwhile he should not be restored to office.

By order /
M. King
Asst Secretary

35 B.
4/1.

From The Surgeon General with the Genl of Madras

No. C

Dated 29 Dec/93
Received 1st Jan 194
Enclosures 3.

SUBJECT.

Re the conduct of the Accounts of the Genl Hospital for the last two years.

4
Pub
1
1155

TO BE RETURNED

Chief Steward, General Hospital, Madras.

Nature of Service	From	To	Period	Remarks of the Accountant-General
Mysore Chief Commissioners office				
Superior Service	16.1.66	26.2.67	1 1 11	A.
Cong Chief Commissioners office				
Superior Service	27.2.67	15.2.68	11 19	A.
Do Do	16.2.68	5.7.71	3 4 26	B.
Mysore Chief Commissioners office				
Superior Service	6.7.71	31.8.81	9 8 25	C.
Mysore State				
Superior Service	1-4-81	9-11-84	3 7 9	C.
British Government				
Superior Service 3rd Grade	10-11-84	8-6-85	6 29	D.
Salt & Abkari Dept.				
Chief Steward, General Hospital Madras	9.6.85	4.5.93	7 10 26	
Total Service			25 2 19	

A. Service from 16 January 1866 to 15 February '68 does not count for pension being rendered before the completion of the 20 years of age.

B. Service from 16 February 1868 to 5 July 1871 has been verified from the records of the office of the Chief Commissioner of Cong.

C. Service from 6 July '71 to 9 November '84 has been verified from the records of the office of the Commissioner of Mysore.

D. Service from 10 November 1884 to 4 May '93 has been verified partly from the records of the Salt and Abkari Revenue Department and partly from those of the General Hospital records and the verification confirmed by reference to the Annual Returns on record this office.

For St. George's
Accountants Office
March 1894

WJ/7/3

Accountant General
But

Statement of Service.

Date of birth	"	"	"	16 th February 1848.
Date of entry into Service	"	"	"	16 th January 1866.
Date of termination of Service	"	"	"	4 th May 1893
Age on entry into Service	"	"	"	Years Months Days
Age on termination of Service	"	"	"	17 " 0.
	"	"	"	45 2 17.
Pay Rs.	Years	Months	Days	
in the office of Chief Commissioner of Mysore (Mysore Government)	25	1	1	12.
in the office of Chief Commissioner of Coorg (Government of India)	30640	4	4	6
in the office of Chief Commissioner of Mysore (Government of Mysore)	50690	9	8	25
in the office of the Deputy Commissioner of Mysore and offices of the Deputy Commissioners of Holars and Mysore as Head Clerk Mysore State	"	"	"	"
in the Salt and Alakari Dept as Assistant Inspector, 3rd grade (Madras Government)	125	0	6	27
in the General Hospital, Madras, as Head Steward (Madras Government)	"	"	"	"
	2006250	7	10	26.
Total	27	3	17	
Disqualified by age	2	1	0	
Total	25	2	17	

Leave Statement

illeg leave in 1872	"	"	"	Years Months Days
Do Do 1874	"	"	"	0 1 14
Do Do 1880	"	"	"	0 1 0
Do Do 1883	"	"	"	0 1 0
	"	"	"	0 2 0
Total	0	5	14	

Official
is in
from
But
less

707
Public DEPARTMENT.

FORT ST. GEORGE,

Accountant-General's Office,

No. 148 7th March 1894
397

From

J. W. Paulinus Esq.,
ACCOUNTANT-GENERAL TO THE

To

GOVERNMENT OF MADRAS,

THE Chief Secretary to Government,
Public Department.

SIR,

With reference to your Memorandum No. 2123 dated the 29th of November 1893 and in continuation of my letter No. 148 dated the 11th December 1893, I have the honor to forward herewith a Statement of the Services of Mr. Mark John McPherson, late Chief Steward of the General Hospital, Madras, from which it will be seen that his Service up to 4th May '93, the date on which he is shown in his Service book to have been dismissed from the Service, amounts to 25 years 2 months and 19 days.

Mr. McPherson is one of those officers who served in Mysore without having a status in the Service of the British Government apart from their particular employment in Mysore. But upon a representation made by my predecessor

in 1885, the Government of India sanctioned the realization of contribution on account of his pension. The Mysore State has accordingly paid to the British Government the contribution on his account from 1st October 1882. Any pension that may be granted him would therefore be chargeable to the Mysore State and to Provincial Revenues of Government, according to the rule of Proportions.

The enclosure to your Memorandum under reply is herewith returned.

I have the honor to be
Sir,

Yours most obed^t. Servant.


Assistant General.

WJ
7/3

(189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secretary to Govt
Public Works.

No. Q. B.
397

Dated

Received

7th } March 94
9th }

Encls. 2

No.

Subject.

Forwarding with certain remarks
a statement of services of Mr
J. J. McPherson late
Chief Steward of the General
Hospital

CHIEF SECRETARY
-3. MAR. 1894
GOVERNMENT OF MADRAS

Purc no 3338 of 15-12-93

Purc no 10794

Purc no 3468 of 93

.. go. 104716-2-94 mis. ✓

.. 86712-2-94 ✓

.. 98476-12-93 ✓

Madras

Madras

28th March 1894.

To

The Honble J. J. Price C. S. I.
Chief Secretary to Government
Fort St George

Honble Sir,

I beg to inform you that I
have this day forwarded to the
Sergeant General, for submission to
Govt., my explanation in con-
nection with the audit of my
accounts by the Chief S. of the
Asst General's Office, and to which
has with a duplicate copy of the
same.

With 3 copies
sent -

I beg to remain
Honble Sir,

Your most Obedt Servt.

W. J. Price

Lt. Col. Steward
General Hospital

Madras

W. J. F. Price
Submitted through the Surgeon-General with the Government of Madras.

TO

THE HONORABLE J. F. PRICE, C. S. I.,

CHIEF SECRETARY TO GOVERNMENT,

FORT ST. GEORGE.

HONORABLE SIR,

I beg respectfully to submit, through the Surgeon-General, the explanation called for by Government, in their Endorsement, dated 4th January 1894, No. 3, on the complaints lodged against me by the Chief Superintendent in charge of the outside audits, as regards the manner in which the accounts of the Head Steward of the General Hospital were kept from October 1891 to October 1893.

2. Considering that it would be more convenient were I to deal with the Auditor's report, para. by para. I have relegated to an appendix all the complicated and intricate matters of accounts dwelt upon in his report. My replies to the first six paras. of the report, are given in juxtaposition to his remarks and the statements have been recast or explained in the way they ought to be.

3. I shall now deal with the main features of the charge, as bearing directly upon my character as a public servant.

4. That there is no foundation for the alleged confusion of the accounts *previous* to October 1891, is proved by the Auditor's favourable report thereon, to which attention is respectfully invited, concluding with the remark that "**the Steward's accounts are satisfactory and have been carefully and neatly kept.**" Mr. Pinto appears therefore to have been writing "without book," when he launched this charge against me.

5. As to the incorrect adjustment of the value of certain service books referred to in paras. 7 and 8 of the Auditor's report, I beg to submit, that I am not responsible for it, as it occurred months *after* I had left the Hospital; and for the same reason I am not answerable for several items included in the statements appended to the Auditor's reports, which relate to transactions and accounts subsequent to *4th May 1893*. It would, I might add, have been more convenient for the purposes of my explanation, if the audit report had been confined *up to the period* of my suspension, and had not mixed up items for which I could not be held accountable.

6. The present audit has, I respectfully submit, been neither thorough nor accurate, firstly, because the subsidiary registers and account books were apparently not at all examined and compared with the cash abstracts, and secondly, because a supposed deficiency of Rs. 190-3-2 has been brought out by the Auditor, **while no such deficit actually exists.** With all the trouble, mental worry and sickness brought on by my suspension and the present investigation, I have, it will be observed, been able to account for Rs. 150-9-7, and if sufficient time and proper assistance had been allowed, I would, I feel certain, have been able to account for the small difference of Rs. 39-9-7, which includes a sum of Rs. 12-3-2, remaining unadjusted in connection with the audit of 1891; so that in point of fact only a small sum of Rs. 27-6-5 remains unexplained.

7. The 6 statements appended to the Auditor's report, do not show in what way the cash accounts kept by me were wrong; nor do they allow for the various set-offs that should be placed to my credit.

8. I admit there are a few omissions and inaccuracies, owing to the hurried way in which the entries were carried forward from the subsidiary registers and inserted in the plus and minus Memo of the cash-book, but no errors whatever exist in the subsidiary registers which were examined and passed by the monthly audit Committee, and I beg to observe that **the very patent and natural manner in which these slight mistakes in booking have found their way into my accounts, is my chief defence**; and after consideration of the peculiar position in which I was placed, overburdened with work and having an insufficient establishment at my disposal, I trust it will not for a moment be supposed by Government, that I was actuated by improper motives in committing these slips of the pen. In fact, the transactions and balances of *each day* came daily under the scrutiny of the Senior Medical Officer and monthly under the audit of a committee of three Medical Officers, and it will be evident that no sane man would have been so rash as to have openly risked detection and consequent forfeiture of character and appointment with loss of security (Rs. 2,000 with interest of about Rs. 700 accruing up to date), for such comparatively small amounts. **The nature of these mistakes and the readily detectable place in the accounts in which they occur, taken in combination with the complicated character of the plus and minus entries and net adjustment figures detailed in the deficiency statement, clearly show that they are, as I have already observed, arithmetical mistakes, purely accidental and caused by the hurried manner in which the balances were struck,** and that if it were not for some confusion and doubts in the accounts at the time, caused

1. I had paid Rs. 183-11-0 out of my pocket to square the balance of February 1892, but recouped it in March 1892, on discovering an error to that amount in the earlier entries of the month.

2. The balance for November 1892, was found understated to the extent of Rs. 210, but I rectified it, before the accounts of the month were closed.

9. Petty mistakes of this kind occur in every public office, even in the most important statements and returns; and it is unnecessary perhaps for me to point out that a large establishment is maintained in the Acct.-General's Office, for the sole purpose of making transfer entries and rectifying incorrect accounts. Encumbered as I was with the multifarious duties appertaining to the office of Steward, it was no easy matter, I respectfully submit, for me to have been my own Accountant and Cashier too. Besides other executive duties, I had to receive and disburse all monies, hold custody of the Cash and keep two cash-books myself, as well as five subsidiary books connected therewith. Therefore, my time and attention were never concentrated on Account work alone, and I have been frequently called away in the midst of monetary transactions, to attend to some emergent call, to receive the valuable effects of dying or deceased patients, to write or attest their wills and in various other ways. Often too I have had to leave my office suddenly with large sums of money, laid out for payments, to the care of one of my Assistants, or in their absence to that of a peon. It is needless for me to take up the time of Government, by recounting the many and manifold interruptions, that must occur in a large establishment, like the General Hospital, in the work of the Hd. Steward; and in the circumstances, I beg respectfully to invite attention to what has already been advanced in para. 11 of my memorial and in other portions of that document, and of my explanation to the Surgeon-General.

10. Taking all these circumstances into consideration, I earnestly trust the

Government will be pleased to exonerate me from the charge of any wilful negligence or tampering with the accounts.

11. According to the abstract statement given at the close of my detached explanation, it will be observed that only the small amount of Rs. 39-9-7, has still to be explained, and as this amount includes a sum of Rs. 12-3-2, remaining unadjusted in connection with the audit of 1891, only Rs. 27-6-5, in point of fact remains to be explained. I feel certain, that even this amount would have been accounted for, in my present explanation, had I been allowed to utilize the services of a professional accountant (as I requested) who was willing to assist me, instead of the clerk placed at my disposal by the Secretary to the Surgeon-General, who was practically useless. The Government can, I feel certain, well understand, why it was necessary for me to invoke professional aid, and not trust to my individual efforts at this juncture, considering that for the last 11 months, I have had this unfortunate charge hanging over my head, and have had to prepare and submit from time to time, lengthy explanations to meet other charges previously laid. The condition of my mind, under these circumstances, can well be better imagined than described, and added to all this, I have had the terribly painful experience of having had to find the 'ways and means' to support a family, without even the small 'maintenance allowance' which a merciful Government has provided in the Civil Service Regulations, but which was refused to me.

12. Finally, I respectfully beg to take this opportunity of expressing my most humble and grateful thanks to Government, for their patient, just and unprejudiced disposal of the original case against me, and should the Government in the present instance (as I take courage to hope), consider my explanation satisfactory, I earnestly and respectfully pray, that they will be pleased to terminate my anxiety and direct my restoration, with retrospective effect.

PERAMBUR BARRACKS ROAD,
MADRAS.
28th March 1894.

I beg to remain,
Honorable Sir,
Your most obedient and humble servant,

Myrland P. P. P.
Lat. H. Steward
General Hospital

APPENDIX A.

*Notes on the Auditor's report on the audit of the accounts of the Head Steward,
General Hospital, from October 1891 to October 1893.*

NOTES.

1. Of the accounts audited, I am only responsible for 19 months' accounts, viz.,
from October 1891 to 4th May 1893, the date of my suspension.

Extract from the Auditor's report.

Para. 1. "I audited the accounts of the Steward from October 1891 to October 1893 inclusive."

2. The italics are mine. This statement is incorrect and placed as it is in the

Para. 2. "On a former occasion the Accountant-General was asked to examine the accounts of 3 months—May to June 1891, and to suggest any improvement in the form of accounts, so as to simplify them as they were then kept in a very confused state."

opening para. of the Auditor's report, is likely to produce a very prejudicial effect. The actual reasons (vide Senior Medical Officer's letter, dated 27th July 1891, to the Accountant General) were:—

- (1) To test the correctness of the Accounts
- (2) To have the opinion of an expert on the then system.
- (3) To effect, if necessary, improvements in the system, and
- (4) To arrange for a regular out-side audit

No mention was made in the letter, of the Accounts having been kept in a "very confused state." Next turning to Mr. Pinto's report of the 31st August 1891, which formed an enclosure to the letter of the Accountant-General, dated 3rd September 1891, No. 2525, he records the following satisfactory testimony to the state of the accounts **then kept by me.**

"Lastly, I have to remark that on the whole the Steward's accounts are satisfactory and they have been carefully and neatly kept."

3. The suggestions made by Mr. Pinto in 1891, were to dispense with the separate

Para. 2. "I accordingly reported upon the accounts or subsidiary accounts A to D and to open a new set of cash-books (vide para. 6 of his report referred to above) in the form prescribed by him. The "necessary forms" were adopted in their entirety, and the new set of cash-books accordingly maintained, but as it was not found practicable to dispense with the four subsidiary account-books, they were also kept up, under the orders of the Senior Medical Officer, in addition to the cash-books prescribed by the Auditor. It will therefore be apparent that no relief was afforded me and the maintenance of an elaborate set of cash-books was added to the accounts then maintained.

4. As a matter of fact, the cash-books were maintained in the form prescribed by the Auditor, the subsidiary books were

Para. 3. "The Steward, I regret to state, has very strangely failed to carry out from the outset the most important part of the prescribed check." daily posted and the "cash payment" and "cash receipt" books, which two constitute the cash-books, have been kept in order and in due form. The daily balances were exhibited in a plus memo on the right hand margin of the "cash receipt" book and a monthly

total of "receipts" and "payments" shewn under each head in the respective cash-books. Appendix B will shew how the cash accounts were kept and the balances arrived at.

5. The word "again" as used here is misleading. As shewn in para. 1 above, there was no confusion before; on the contrary, the Auditor himself remarked that my accounts were satisfactory and had been "carefully and neatly kept." As already shewn the accounts which came under the present audit were in proper form and order and the only difference was in arriving at the correct balance under each specific head, and this was owing to items of payments under one head being necessarily made, for want of a permanent advance, from the balances appertaining to other heads and for this I was not responsible.

Para. 3. "And thereby again allowed the accounts to drift into such confusion that I had to give no small amount of my attention to them for nearly the last three weeks."

6. The "check" on which the Auditor lays so much stress would not be a simple matter, as he makes it appear, unless with a trained establishment, and the old method of check which satisfied the monthly audit Committee of 3 Medical Officers, who periodically scrutinized my accounts, was in point of fact pursued. The form of cash-book provided for the total cash balance being checked by the totals of the balances of the specific heads under which receipts and charges were classified, and the new scheme also provided for a verification of the balances under the several heads by working out the details of which they were made up from the subsidiary books. An attempt was made to strike out the several subsidiary balances as set forth, but as I could not reconcile the balances under each head in the vertical columns, in consequence of out-standing adjustments (for want of permanent advance to purchase ingredients, &c., under the new purveyance system) I simply confined myself to the monthly totals under each vertical column in the two cash-books and maintained the net balance as deduced by the daily plus and minus memo in the cash receipt book, and abided my time and opportunity to work out the balances under each vertical column correctly. Moreover, the manner in which these balances have since been brought out by the Auditor, by minus signs "omitting items appearing on both sides" shows that it was no easy system for an untrained accountant burdened with other work to grasp it without further instruction, and it will be seen in para. 13 of this appendix, **how the Auditor has himself erred** in endeavouring to verify the balances under the head of "Deposits" on the 31st October 1893, thereby shewing that it was not altogether a simple matter, for one placed as I was, to do.

Para. 4. "The check I speak of was a very simple one, that is to say, to make out the monthly totals of the several vertical columns of the cash-book and to strike out the balances under each column, in order to verify the results with the respective subsidiary books."

7. These remarks might aptly apply to one who had no other work, but booking of accounts to do. The Auditor is apparently not aware of the nature of my multifarious duties, in addition to which I had no less than 7 cash and subsidiary account books, as specified in the margin, to keep and to write up daily myself, (I might here note, that these books have, during my whole tenure of office of 8 years, been kept by no-body, but myself). Worried and harassed as I was in various ways by duties of all kinds, I could not concentrate my time and attention sufficiently on the account books alone, and the verification of these balances was a task of no light difficulty, which, it is significant to note, the Auditor, in dealing with the accounts

Para. 4. "To one quite conversant with the accounts as the Steward should be, the work would not require more than half a day in each month."

than 7 cash and subsidiary account books, as specified in the margin, to keep and to write up daily myself, (I might here note, that these books have, during my whole tenure of office of 8 years, been kept by no-body, but myself). Worried and harassed as I was in various ways by duties of all kinds, I could not concentrate my time and attention sufficiently on the account books alone, and the verification of these balances was a task of no light difficulty, which, it is significant to note, the Auditor, in dealing with the accounts

- | | |
|--|---------------|
| 1 Cash payments | } Cash-books. |
| 1 Cash receipts | |
| 1 Departmental purchase of diets, &c., register. | |
| 1 Sanitary contingent register. | |
| 1 Personal Ledger of private money of patients. | |
| 1 Register of valuables of patient in custody. | |
| 1 Register of Hospital stoppages. | |

7

no light difficulty, which, it is significant to note, the Auditor, in dealing with the accounts

which was "short drawn" as follows on pay bill for October 1891 ...Rs. 2 0 0
on the bill for November 1891 ...Rs. 3 9 9

(including an over-payment of 1 anna sometime in November 1892) ...Rs. 5 9 9
and which was not included, as it should have been in the gross amount of payments in the accounts for October and November 1891. The acquittance roll shows that the amount has been paid and that it is not a balance. Hence the amount remains to my credit.

10. In this statement, the Auditor includes an item of Rs. 15-0-0 "Statement showing particulars of the balance given as an unpaid balance up to 31st August 1892. Of this in column 2 of the cash-book." ...Rs. 12 0 0
amount, the temporary establishment acquittance roll shows that...
was actually paid to two Lascars in August 1892, but owing to its non-adjustment in the cash-book it is still shewn as an out-standing balance. Of the balance of Rs. 3-0-0 a sum of ...Rs. 2 10 9
was according to the acquittance roll of the temporary establishment, included in the payments made to "Extra Servants" in July 1892, but was omitted from the cash-book, owing to the net amount having been booked instead of the gross amount of salaries paid to extra servants. As to the balance of Rs. 0-5-3, I regret to say, I was not able to trace it. Excluding this amount, the balance under column 2 is thus over-stated by ...Rs. 14 10 9
which should therefore be taken to my credit.

11. Of the amounts shewn in this statement the following items have "Statement showing particulars of the balance given actually been paid as ascertained by me from the parties concerned and whose duplicate receipts, will be produced, when asked for."

(1) Industrial School	...Rs. 1 0 0
(2) Holmes and Co.	...Rs. 2 2 0

These items were by oversight not brought to account as payments in the cash-book and ...Rs. 3 2 0
should therefore be placed to my credit. The other items amounting to Rs. 67-13-1 remain to be paid to the parties shewn from the balance in hand. The largest item of Rs. 80-7-2 concerns the account for October 1893 and likewise also the item of Rs. 565-4-0 which goes to shew, according to the Auditor, a "net excess debit on 31st October 1893 of Rs. 416-15-11," refers to transactions after my time.

12. As to this statement I have nothing to say as it concerns the "Statement, showing particulars of the balance given month of August 1893. As in column 4 of the cash-book." before observed, I submit, it is to be regretted the Auditor did not confine himself to the accounts up to 4th May 1893.

13. This statement which, for convenience, I have sub-divided into "Statement showing particulars of the balance given parts I and II, the former denoting the payments from the balance at credit on 1st October 1891, and the latter the balance from deposits on 31st October 1893, when compared with the personal deposit account of private monies of patients, which I have brought out in an additional column, is incorrect as the following comparative statement will shew.

in 1891, exonerated me from blame in the following terms "I might here remark (he, the Steward) committed the error merely from want of knowledge of account-keeping, the more so from having to deal with many books with separate balances, and I would, under the circumstances exonerate him, &c."

8. What the "other irregularities" are, the Auditor takes care not to disclose.

Para. 5. "As the result of this neglect, apart from other irregularities in the accounts which do not involve actual loss, a deficiency was allowed to occur in the amount of the actual cash balances of a sum of Rs. 190-3-2, made up of 18 items as detailed in one of the accompanying statements."

The principal items of the errors which went to show a deficiency in cash balances are as follows:

5th May 1892	...	Rs. 30
7th " "	...	" 100
27th " "	...	" 10
		140

These occurred in the plus and minus memo of the daily cash balance, in the mechanical process of adding and subtracting. In the other two instances, viz.,

18th June 1892	...	Rs. 65
27th " "	...	" 2

the errors occurred in the same memo and arose from the amount being deducted instead of being added. The plus and minus memo is maintained on the right hand margin of the cash receipt-book and is daily worked out by adding and subtracting the net receipts and payments to and from the balances respectively, to show the daily balance after each transaction. In this process the errors occurred. To make this clear, a copy of the cash account for May 1892, and another for June 1892 are attached, marked B and C. The errors, as they occurred, in the hurry of business, are denoted in red ink. It will be observed that the main discrepancies quoted by the Auditor are confined to two months only, viz., May and June 1892 and are, I beg to submit, chiefly attributable to the confusion at the time of the introduction of the Departmental Purchase system in 1st April 1892, in lieu of the old contract system, and which added considerably to the duties then required of me. By this system purchases of cooking ingredients, &c. had to be made from the local market, stored and issued daily to the kitchen. The purchases were made from the general balances, in the absence of a contingent or permanent advance, and hence confusion arose and to make my position more embarrassing at this time, my 1st assistant absconded in May 1892, owing to pecuniary difficulties and I had to work almost single handed, having only one assistant to fall back upon. The pressure at the time was therefore very great and I labored under serious disadvantages.

Notes on the statements attached to the Auditor's report.

9. The balance on 31st October 1893, is shewn to be

"Statement showing particulars of the balance given in column 1 of the cash-book."	...	Rs. 6 6 1
of which the amount "unpaid from accounts in September and October 1893, and which does not concern me is	...	Rs. 0 13 4
thus leaving a balance of	...	Rs. 5 8 9
said to be "unpaid out of the sums drawn from Government for payment up to 31st January 1893." This balance includes the undisbursed pay of servants,		

No.		Auditor's Statement.			Personal Deposit Account Book.			Difference.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	PART I.									
	Balance at credit—1st October 1891	659	1	4				659	1	4
	Payments subsequently made from the above.									
1	Arnachellum	1	4	5						
2	Sherekhan	27	0	0						
3	Andrews	95	0	0						
4	W. Hodges	3	0	0						
5	Bank	265	1	9				265	1	9
6	Commissioner of Police	143	3	8				114	11	8
7	Do.	44	8	8				32	5	0
8	Do.	1	14	0				0	0	0
9	Trotter and Co.	8	8	0	589	8	1	538	6	5
					69	9	3	120	10	11
	PART II.									
10	J. C. Kewon	2	0	0						
11	Atchutta Nair	6	8	2				2	0	0
12	Girduree	2	4	1				0	0	0
13	Elish Bay	10	3	3				10	3	3
14	Ramje Ram Dass	1	2	6				1	2	6
15	Ramasawmy	0	8	0				0	8	0
16	Nitchallan	9	8	0				9	8	0
17	T. Clark	6	0	0				6	0	0
18	C. Dance	240	0	0				240	0	0
19	Kristnasawmi	0	8	10				0	8	10
20	Mohideen Batcha	0	12	0				0	12	0
21	Thungavalu Mudaliar	8	2	0				8	2	0
22	H. Mollan	0	7	0				0	7	0
23	Baptist	10	0	0				10	0	0
24	Narainsawmy Reddy	0	6	0				0	6	0
25	T. Bons	451	0	0				451	0	0
26	Ponnappa Mudaly	1	1	0				1	1	0
27	S. Partridge	10	0	0				10	0	0
28	Murphy	166	8	0	995	11	1	875	0	2
	Balance 31st October 1893				995	11	1	995	11	1

N. B. It may here be noted that the indentical items which make up a sum of Rs. 51-1-8 are, strangely enough, shewn in one place as payments and again in another as balances, and if it were not for this, the balances in the Auditor's Statement and in the cash-book could never have agreed.

In part I, the Auditor has incorrectly included items which were not paid from the balance at credit on 1st October 1891; and in part II, items paid away long before 31st October 1893, were also incorrectly included and shewn as balances on that date. The gross amount shewn as balance on 31st October 1893, viz., ... Rs. 995 11 1 is also incorrect, as the personal deposit account shews that the actual balance on that date, comprising items 18, 22 & 25 to 28 was only ... Rs. 868 8 0

and that the items comprising the net balance from the balance at credit on 1st October 1891, viz., ... Rs. 120 10 11 and Atchutta Menons deposit (item No. 11) ... " 6 8 2 have been paid and acquitted by the payees in the Personal Deposit Account, thus shewing an excess in the cash balance of ... Rs. 127 3 1 which should therefore be placed to my credit.

14. This statement is a sort of an account current of monies received and paid

"Statement showing particulars of the balance given on account of replacing broken Instrument and lost Linen. It includes several items of transactions after my leaving the Hospital and shews a balance in hand of Rs. 93-5-9 to meet due bills. There seems to be nothing in this statement requiring any particular remarks from me.

15. I have no remarks to offer on this statement, beyond that the amount of "Statement showing particulars of the balance given Rs. 105-12-1 will have to be recovered by in column 8 of the cash-book," a contingent bill on account of advances made and the balances adjusted accordingly.

16. The following statement will show at a glance the result of the explanations made in the foregoing paragraphs.

The amount for which I have been held responsible according to the "statement shewing particulars of deficiency" is Rs. 190 3 2 and deducting from this amount the following items to my credit, as explained in the Appendix.

Permanent Establishment	Column 1	...	...	Rs.	5	9	9
Temporary	" 2	...	...	"	14	10	9
Diets, &c.	" 3	...	...	"	3	2	0
Personal Deposits of } patients' private money }	" 5	...	...	"	127	3	1
amounting to	...	...	...	...	Rs.	150	9 7
the balance at present unexplained is	...	...	...	...	Rs.	39	9 7
in which amount, as previously observed, is included a sum of...	...	...	...	...	Rs.	12	3 2
appearing in the books as unadjusted prior to 1st October 1891, thus shewing a	...	...	...	...	Rs.	27	6 5
net unexplained amount of ...	...	...	...	...	Rs.	27	6 5
on the present audit.	...	...	...	...	Rs.	27	6 5

Madras

28 March 1894

W. J. P. P. P. P.

Lt. Col. H. H. H.

General Hospital

Cash Receipts of the General Hospital for May 1892.

Appendix B.

		Establishment		Diet & Regular		Sanitary		Hospital Miscel.		Total		Daily		Daily Balance		Amount	
		Permanent	Temporary	Contingent	Contingent	Contingent	Contingent	Contingent	Contingent	Contingent	Contingent	Contingent	Contingent	Contingent	Contingent	Contingent	Contingent
1892	May	5	Asst General	2757 11 4	407 4 8												
		6	Asst General	18 10 8						20							
		7	Nurses - for Linen														
			- do - Instruments														
			- do - Rations														
			servants for Dhoby														
		9	E. Worthington														
		10	Asst General														
		11	Abraham														
			J. Frindley														
		12	Asst Genl - Extra Servants														
			Five Four an Extra Servant														
		14	J. Devanary														
		16	A. Hernandez														
			M. Gray														
		17	Eliak Bux														
		19	Mufosanthu														
		20	J. Pedroza														
		21	Extra Nurses rations														
		25	Asst General														
		27	Rev. Bieby														
			J. G. Frindley														
			Ditto														
		28	Sale of Wood														
		30	H. S. Fraser														
		31	C. Symonds														
			Lieut How														
			Lieut Gomes.														
				2891 11 11	628 12 4					69 9 9	924 12 6	578		348 8 4			

Cash Receipts of the General Hospital for June 1892.

W. J. J. J. J.

		Establishment		Diet and Regular Contingencies		Sanitary Contingencies	Deposits	Hospital Collections	Miscellaneous	Total	Daily Total	Daily Balance	Amount	Officers	Subs.
		Permanent	Temporary												
1992	June 1st	J. Ross.					18			18	18	Balance from last month	720 5 10		
	2	Accountant General				97 10 5				97 10 5	97 10 5	Receipts 1st	18		
	3	McDonough						50		50		Payments 1st	738 5 10		
	4	J. Blados					4			4		Receipts 2nd	16 7 6		
	5	Ramanujewar Doss.					1 6			1 2 6	55 2 6	Payments 2nd	97 10 5		
	6	Accountant General	3096	10	407 4 8					3503 5 6	3503 5 6	Receipts 3rd	819 9 9		
	7	Seethapa Raidu					4	14		4 4		Payments 3rd	6 4		
	8	At. Hood								14	18 4	Receipts 4th	813 5 9		
	9	A. R. D'Silva					75			75	75	Payments 4th	55 2 6		
	10	Ramasawmy					11			12 11		Receipts 5th	97 10 5		
	11	Rungasawmy					8 6			8 2 3		Payments 5th	819 9 9		
	12	Accountant General	85	4 7						85 4 7		Receipts 6th	6 4		
	13	Nurses for Linen							16 7	16 7		Payments 6th	813 5 9		
	14	Instrument							12	12		Receipts 7th	55 2 6		
	15	Rations							269 8	269 6		Payments 7th	97 10 5		
	16	Servants Dobby							5	5	396 11 3	Receipts 8th	819 9 9		
	17	Thambasawmy					2			2 4		Payments 8th	6 4		
	18	Gingadgo					2			2	2 4	Receipts 9th	813 5 9		
	19	Accountant General	153	4						153 4	153 4	Payments 9th	55 2 6		
	20	Accountant General	26	9 8	309 13 1					336 6 9	336 6 9	Receipts 10th	97 10 5		
	21	Holmes for				2 2				2 2		Payments 10th	819 9 9		
	22	Extra Nurses Rations & Snett.							37 8	37 8	39 10	Receipts 11th	6 4		
	23	S. Pories					10			10 12	10 12	Payments 11th	1095 5 5		
	24	G. Greene						15		15	15	Receipts 12th	2 4		
	25	J. Bentley						22		22		Payments 12th	1097 9 5		
	26	W. H. Butty						10 8		10 8	32 8	Receipts 13th	84 6 9		
	27	R. Haden						76		76	76	Payments 13th	1013 2 8		
	28	Shaik Jamal					20			20	20	Receipts 14th	20 2 11		
	29	J. Mulosink						1		1	1	Payments 14th	992 15 9		
	30	Cap. Gomes						56		56	56	Receipts 15th	2		
	31	Accountant General				5043 11 10				5043 11 10	5103 11 10	Payments 15th	994 13 9		
		C. Symonds.						60		60		Receipts 16th	37 9 4		
												Payments 16th	937 8 5		
												Receipts 17th	153 4		
												Payments 17th	1110 10 5		
												Receipts 18th	24 5 3		
												Payments 18th	1086 5 2		
												Receipts 19th	336 8 9		
												Payments 19th	1422 11 11		
												Receipts 20th	217 9 3		
												Payments 20th	1205 2 8		
												Receipts 21st	39 10		
												Payments 21st	1244 12 8		
												Receipts 22nd	606 13 7		
												Payments 22nd	637 15 7		
												Receipts 23rd	18 12		
												Payments 23rd	648 11 1		
												Receipts 24th	53 7 10		
												Payments 24th	595 3 3		
												Receipts 25th	15		
												Payments 25th			
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												Payments 71st			
												Receipts 72nd			

Daily Balance	amount	officers	initials
Recd 18 th - - - - -	532 11 1		
Payments 18 th - - - - -	32 8 -		
	500 3 1		
Payments 19 th - - - - -	21 4 6		
Payments 19 th - - - - -	478 4 7	Ints N.P.	19.6.92
Payments 20 th - - - - -	10 12 2		
Payments 20 th - - - - -	2 2 2		
Receipts 22 nd - - - - -	459 3 1	Ints N.P.	21.6.92
Payments 22 nd - - - - -	16 8 -		
Payments 23 rd - - - - -	538 11 1	Ints N.P.	23.6.92
Payments 24 th - - - - -	581 5 1	Ints N.P.	24.6.92
Payments 24 th - - - - -	35 5 9	Ints N.P.	25.6.92
Payments 25 th - - - - -	495 15 4	Ints N.P.	25.6.92
Receipts 27 th - - - - -	20 6 9	Ints N.P.	27.6.92
Payments 27 th - - - - -	472 8 7		
Payments 27 th - - - - -	1 2 -		
Payments 27 th - - - - -	471 8 7		
Payments 27 th - - - - -	28 5 6		
Receipts 28 th - - - - -	443 3 1	Ints N.P.	28.6.92
Receipts 29 th - - - - -	21 5 6	Ints N.P.	29.6.92
Receipts 29 th - - - - -	421 7 -		
Payments 29 th - - - - -	56 - -		
Payments 29 th - - - - -	477 11 7		
Payments 29 th - - - - -	21 1 3		
Receipts 30 th - - - - -	458 10 4	Ints N.P.	30.6.92
Payments 30 th - - - - -	5103 11 10		
Payments 30 th - - - - -	5360 6 2		
Payments 30 th - - - - -	28 9 6		
	5551 13 8	Ints N.P.	1.7.92

Examined Cash Chest found
Rs five thousand and five hundred
and fifty one 13/8.

1 July 1892. / Sd/ N. Price M. D.

Public DEPARTMENT.

From

Mc Pherson
Late Head Steward
Gen. Hospital

No.

Dated 28-3

Received 30-3

Enclosures 4 + 3 Spare
Copies of 1 + 2
SUBJECT.

Reporting that he
has submitted
his explanation
in connection
with the audit
of his account
by the Chief Supt.
Acc. Gen's Office
& submitting du-
plicates of the
same

Outside Audit Dept.

No: 1181.

From

J. W. Rawlins Esq.,
Accountant General
to the Govt. of Madras

To

The Surgeon General
with the Govt. of Madras

Sir,

With reference to your Encl. no. $\frac{C}{33}$ dated
the 30th ultimo, I have the honor to state
that in paras 9 to 16 of the appendix to his
petition, the late Steward to the General
Hospital claims that the deficiency of
190. 3. 2 in his account brought to light at the
late audit should be reduced by 150. 9. 7 represent-
ing various items which he neglected to charge
in the accounts but which, he says, are shown
in the subsidiary accounts to have been
paid away.

2/. These subsidiary accounts having
been superseded by the system of account
introduced on my recommendation did not
come under scrutiny at the late audit,
and as all payments should have
been at once entered in the prescribed
Cash book, the Steward's contention, even
if

if it were correct, would not exonerate him from the charge of gross negligence and would lay him open to the suspicion of having fudged the authorized account in order to make them agree with the cash balances. But, if it were found on examination that the items in question were actually shown at the time in the subsidiary account as paid, it would to that extent at any rate, exonerate him from the suspicion of dishonesty. It is therefore desirable that those accounts should be carefully examined by Mr. Pinto with the assistance of the late Steward and I have directed this to be done.

I have seen

(5) J. W. Rawlinson
Accountant Genl.

(True copy)

N. M. Whistler
S. M. Genl.

Surgeon General
with the Govt. of Madras

20

OFFICE OF SURGEON-GENERAL

WITH THE GOVERNMENT OF MADRAS,

No. 935

Encl.

From

SURGEON MAJOR-GENERAL W. F. DEFABECK, M. D.,

SURGEON-GENERAL WITH THE

GOVERNMENT OF MADRAS,

Madras,

To

THE HONORABLE THE CHIEF SECRETARY TO GOVERNMENT,

Public DEPARTMENT.

SIR,

With reference to your Endorsement no. 3 dated the 4th January 1894 I have the honor to state that Mr. McPherson was sent for as directed by Government and asked to submit his explanation. As he wished to examine the General Hospital Account Books before doing so they were placed at his disposal and a clerk from this Office allowed to assist him. After several days he submitted an explanation stating that the deficiencies pointed out by the Auditor in the Accountant General's Office were not real as several payments were made by him as shown in the subsidiary accounts which he however neglected to

its charge in the Accounts.

2. As a professional opinion was necessary on the correctness or otherwise of this Statement to enable me to submit my remarks to Government I referred his explanation to the Accountant General and a copy of his reply is enclosed for the information of Government.

3. On receipt of the report from the Accountant General the papers will be submitted for the orders of Government.

I have the honor to be,

Sir,

Your most obedient servant

Wm. P. Hickman

Surgeon.

Surgeon General
with the Govt. of Madras

20

Public (1894) DEPARTMENT.

From

SURG. MAJOR-GEN. W. F. DEFAECK, M.D.,

SURGEON-GENERAL WITH THE

GOVERNMENT OF MADRAS,

Madras,

To

No. 935

ENCLOSURE 1.

Dated

Recd.

Ref 75

No.



Subject.

Informing that on receipt of the report from the Accountant the papers relative to Mr. McPherson will be submitted for order.

Publ No 923 of 94
701 of 94
Publ No 3338 of 94
1 of 94 with S. No 30 of 94
8468 of 94
80 104 216-2-94 hrs
86 05 2-29 4
984 06-12 93 hrs

Perambur Barracks Road
Madras
28 March 1894.

To,

The Secretary to the
Surgeon General with
the Government of
Madras.

Sir,

With reference to your Memo, No. C, dated 9 January 1894, I beg to submit for transmission to Govt, my explanation, in connection with the audit of my accounts, by the Chief Supt of the Asst Genl's Office.

I beg to remain

Sir

Your Obedt Servant

W. F. DeFaeck
Lt. Col. St. Steward
Genl Hospital

1894 Inc/49
no 9/27 my

Submitted through the Surgeon-General with the Government of Madras.

TO

THE HONORABLE J. F. PRICE, C. S. I.,
CHIEF SECRETARY TO GOVERNMENT,
FORT ST. GEORGE.

HONORABLE SIR,

I beg respectfully to submit, through the Surgeon-General, the explanation called for by Government, in their Endorsement, dated 4th January 1894, No. 3, on the complaints lodged against me by the Chief Superintendent in charge of the outside audits, as regards the manner in which the accounts of the Head Steward of the General Hospital were kept from October 1891 to October 1893.

2. Considering that it would be more convenient were I to deal with the Auditor's report, para. by para. I have relegated to an appendix all the complicated and intricate matters of accounts dwelt upon in his report. My replies to the first six paras. of the report, are given in juxtaposition to his remarks and the statements have been recast or explained in the way they ought to be.

3. I shall now deal with the main features of the charge, as bearing directly upon my character as a public servant.

4. That there is no foundation for the alleged confusion of the accounts *previous* to October 1891, is proved by the Auditor's favourable report thereon, to which attention is respectfully invited, concluding with the remark that "**the Steward's accounts are satisfactory and have been carefully and neatly kept.**" Mr. Pinto appears therefore to have been writing "without book," when he launched this charge against me.

5. As to the incorrect adjustment of the value of certain service books referred to in paras. 7 and 8 of the Auditor's report, I beg to submit, that I am not responsible for it, as it occurred months *after* I had left the Hospital; and for the same reason I am not answerable for several items included in the statements appended to the Auditor's reports, which relate to transactions and accounts subsequent to *4th May 1893*. It would, I might add, have been more convenient for the purposes of my explanation, if the audit report had been confined *up to the period* of my suspension, and had not mixed up items for which I could not be held accountable.

6. The present audit has, I respectfully submit, been neither thorough nor accurate, firstly, because the subsidiary registers and account books were apparently not at all examined and compared with the cash abstracts, and secondly, because a supposed deficiency of Rs. 190-3-2 has been brought out by the Auditor, **while no such deficit actually exists.** With all the trouble, mental worry and sickness brought on by my suspension and the present investigation, I have, it will be observed, been able to account for Rs. 150-9-7, and if sufficient time and proper assistance had been allowed, I would, I feel certain, have been able to account for the small difference of Rs. 39-9-7, which includes a sum of Rs. 12-3-2, remaining unadjusted in connection with the audit of 1891; so that in point of fact only a small sum of Rs. 27-6-5 remains unexplained.

7. The 6 statements appended to the Auditor's report, do not show in what way the cash accounts kept by me were wrong; nor do they allow for the various set-offs that should be placed to my credit.

8. I admit there are a few omissions and inaccuracies, owing to the hurried way in which the entries were carried forward from the subsidiary registers and inserted in the plus and minus Memo of the cash-book, but no errors whatever exist in the subsidiary registers which were examined and passed by the monthly audit Committee, and I beg to observe **that the very patent and natural manner in which these slight mistakes in booking have found their way into my accounts, is my chief defence;** and after consideration of the peculiar position in which I was placed, overburdened with work and having an insufficient establishment at my disposal, I trust it will not for a moment be supposed by Government, that I was actuated by improper motives in committing these slips of the pen. In fact, the transactions and balances of *each day* came daily under the scrutiny of the Senior Medical Officer and monthly under the audit of a committee of three Medical Officers, and it will be evident that no sane man would have been so rash as to have openly risked detection and consequent forfeiture of character and appointment with loss of security (Rs. 2,000 with interest of about Rs. 700 accruing up to date), for such comparatively small amounts. **The nature of these mistakes and the readily detectable place in the accounts in which they occur, taken in combination with the complicated character of the plus and minus entries and net adjustment figures detailed in the deficiency statement, clearly shew that they are, as I have already observed, arithmetical mistakes, purely accidental and caused by the hurried manner in which the balances were struck,** and that if it were not for some confusion and doubts in the accounts at the time, caused

1. I had paid Rs. 183-11-0 out of my pocket to square the balance of February 1892, but recouped it in March 1892, on discovering an error to that amount in the earlier entries of the month.

2. The balance for November 1892, was found understated to the extent of Rs. 210, but I rectified it, before the accounts of the month were closed.

by the departmental purchases, an innovation which threw the routine work for some time into disorder, I would have detected the errors myself, and adjusted the difference as I did on two occasions, as shown in the margin, with the cognizance of the Senior Medical Officer.

9. Petty mistakes of this kind occur in every public office, even in the most important statements and returns; and it is unnecessary perhaps for me to point out that a large establishment is maintained in the Acct.-General's Office, for the sole purpose of making transfer entries and rectifying incorrect accounts. Encumbered as I was with the multifarious duties appertaining to the office of Steward, it was no easy matter, I respectfully submit, for me to have been my own Accountant and Cashier too. Besides other executive duties, I had to receive and disburse all monies, hold custody of the Cash and keep two cash-books myself, as well as five subsidiary books connected therewith. Therefore, my time and attention were never concentrated on Account work alone, and I have been frequently called away in the midst of monetary transactions, to attend to some emergent call, to receive the valuable effects of dying or deceased patients, to write or attest their wills and in various other ways. Often too I have had to leave my office suddenly with large sums of money, laid out for payments, to the care of one of my Assistants, or in their absence to that of a peon. It is needless for me to take up the time of Government, by recounting the many and manifold interruptions, that must occur in a large establishment, like the General Hospital, in the work of the Hd. Steward; and in the circumstances, I beg respectfully to invite attention to what has already been advanced in para. 11 of my memorial and in other portions of that document, and of my explanation to the Surgeon-General.

10. Taking all these circumstances into consideration, I earnestly trust the

Government will be pleased to exonerate me from the charge of any wilful negligence or tampering with the accounts.

11. According to the abstract statement given at the close of my detached explanation, it will be observed that only the small amount of Rs. 39-9-7, has still to be explained, and as this amount includes a sum of Rs. 12-3-2, remaining unadjusted in connection with the audit of 1891, only Rs. 27-6-5, in point of fact remains to be explained. I feel certain, that even this amount would have been accounted for, in my present explanation, had I been allowed to utilize the services of a professional accountant (as I requested) who was willing to assist me, instead of the clerk placed at my disposal by the Secretary to the Surgeon-General, who was practically useless. The Government can, I feel certain, well understand, why it was necessary for me to invoke professional aid, and not trust to my individual efforts at this juncture, considering that for the last 11 months, I have had this unfortunate charge hanging over my head, and have had to prepare and submit from time to time, lengthy explanations to meet other charges previously laid. The condition of my mind, under these circumstances, can well be better imagined than described, and added to all this, I have had the terribly painful experience of having had to find the 'ways and means' to support a family, without even the small 'maintenance allowance' which a merciful Government has provided in the Civil Service Regulations, but which was refused to me.

12. Finally, I respectfully beg to take this opportunity of expressing my most humble and grateful thanks to Government, for their patient, just and unprejudiced disposal of the original case against me, and should the Government in the present instance (as I take courage to hope), consider my explanation satisfactory, I earnestly and respectfully pray, that they will be pleased to terminate my anxiety and direct my restoration, with retrospective effect.

PERAMBUR BARRACKS ROAD,
MADRAS.
28th March 1894.

I beg to remain,
Honorable Sir,
Your most obedient and humble servant,

W. J. P. R. S. S. S.
Lot. H. S. S. S.
General Hospital

29/27

APPENDIX A.

*Notes on the Auditor's report on the audit of the accounts of the Head Steward,
General Hospital, from October 1891 to October 1893.*

NOTES.

1. Of the accounts audited, I am only responsible for 19 months' accounts, viz.,
from October 1891 to 4th May 1893, the date

Extract from the Auditor's report.

Para. 1. "I audited the accounts of the Steward from of my suspension.
October 1891 to October 1893 inclusive."

2. The italics are mine. This statement is incorrect and placed as it is in the

Para. 2. "On a former occasion the Accountant-General was asked to examine the accounts of 3 months—
May to June 1891, and to suggest any improvement in the form of accounts, so as to simplify them as they were then kept in a very confused state."

opening para. of the Auditor's report, is likely to produce a very prejudicial effect. The actual reasons (vide Senior Medical Officer's letter, dated 27th July 1891, to the Accountant General) were :—

- (1) To test the correctness of the Accounts
- (2) To have the opinion of an expert on the then system.
- (3) To effect, if necessary, improvements in the system, and
- (4) To arrange for a regular out-side audit

No mention was made in the letter, of the Accounts having been kept in a "*very confused state*." Next turning to Mr. Pinto's report of the 31st August 1891, which formed an enclosure to the letter of the Accountant-General, dated 3rd September 1891, No. 2525, he records the following satisfactory testimony to the state of the accounts **then kept by me.**

"Lastly, I have to remark that on the whole the Steward's accounts are satisfactory and they have been carefully and neatly kept."

3. The suggestions made by Mr. Pinto in 1891, were to dispense with the separate

Para. 2. "I accordingly reported upon the accounts or subsidiary accounts A to D and to open a new set of cash-books (vide para. 6 of his report referred to above) in the form prescribed by him. The "necessary forms" were adopted in their entirety, and the new set of cash-books accordingly maintained, but as it was not found practicable to dispense with the four subsidiary account-books, they were also kept up, under the orders of the Senior Medical Officer, *in addition* to the cash-books prescribed by the Auditor. It will therefore be apparent that no relief was afforded me and the maintenance of an elaborate set of cash-books was *added* to the accounts then maintained.

4. As a matter of fact, the cash-books were maintained in the form prescribed

Para. 3. "The Steward, I regret to state, has very by the Auditor, the subsidiary books were strangely failed to carry out from the outset the most daily posted and the "cash payments" and important part of the prescribed check." "cash receipt" books, which two constitute

the cash-books, have been kept in order and in due form. The daily balances were exhibited in a plus memo on the right hand margin of the "cash receipt" book and a monthly

total of "receipts" and "payments" shewn under each head in the respective cash-books. Appendix B will shew how the cash accounts were kept and the balances arrived at.

5. The word "again" as used here is misleading. As shewn in para. 1 above, there

Para. 3. "And thereby again allowed the accounts to drift into such confusion that I had to give no small amount of my attention to them for nearly the last three weeks." was no confusion before; on the contrary, the Auditor himself remarked that my accounts were satisfactory and had been "carefully and neatly kept." As already shewn the accounts which came under the present audit were in proper form and order and the only difference was in arriving at the correct balance under each specific head, and this was owing to items of payments under one head being necessarily made, for want of a permanent advance, from the balances appertaining to other heads and for this I was not responsible.

6. The "check" on which the Auditor lays so much stress would not be a simple

Para. 4. "The check I speak of was a very simple one, that is to say, to make out the monthly totals of the several vertical columns of the cash-book and to strike out the balances under each column, in order to verify the results with the respective subsidiary books." matter, as he makes it appear, unless with a trained establishment, and the old method of check which satisfied the monthly audit Committee of 3 Medical Officers, who periodically scrutinized my accounts, was in point of fact pursued. The form of cash-book provided for the total cash balance being checked by the totals of the balances of the specific heads under which receipts and charges were classified, and the new scheme also provided for a verification of the balances under the several heads by working out the details of which they were made up from the subsidiary books. An attempt was made to strike out the several subsidiary balances as set forth, but as I could not reconcile the balances under each head in the vertical columns, in consequence of out-standing adjustments (for want of permanent advance to purchase ingredients, &c., under the new purveyance system) I simply confined myself to the monthly totals under each vertical column in the two cash-books and maintained the net balance as deduced by the daily plus and minus memo in the cash receipt book, and abided my time and opportunity to work out the balances under each vertical column correctly. Moreover, the manner in which these balances have since been brought out by the Auditor, by minus signs "omitting items appearing on both sides" shows that it was no easy system for an untrained accountant burdened with other work to grasp it without further instruction, and it will be seen in para. 13 of this appendix, **how the Auditor has himself erred** in endeavouring to verify the balances under the head of "Deposits" on the 31st October 1893, thereby shewing that it was not altogether a simple matter, for one placed as I was, to do.

7. These remarks might aptly apply to one who had no other work, but booking

Para. 4. "To one quite conversant with the accounts as the Steward should be, the work would not require more than half a day in each month." no light difficulty, which, it is significant to note, the Auditor, in dealing with the accounts

1 Cash payments 1 Cash receipts 1 Departmental purchase of diets, &c., register. 1 Sanitary contingent register. 1 Personal Ledger of private money of patients. 1 Register of valuables of patient in custody. 1 Register of Hospital stoppages.	} Cash-books.	specified in the margin, to keep and to write up daily myself, (I might here note, that these books have, during my whole tenure of office of 8 years, been kept by no-body, but myself). Worried and harassed as I was in various ways by duties of all kinds, I could not concentrate my time and attention sufficiently on the account books alone, and the verification of these balances was a task of
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in 1891, exonerated me from blame in the following terms **"I might here remark (he, the Steward) committed the error merely from want of knowledge of account-keeping, the more so from having to deal with many books with separate balances, and I would, under the circumstances exonerate him, &c."**

8. What the "other irregularities" are, the Auditor takes care not to disclose.

Para. 5. "As the result of this neglect, apart from other irregularities in the accounts which do not involve actual loss, a deficiency was allowed to occur in the amount of the actual cash balances of a sum of Rs. 190-3-2, made up of 18 items as detailed in one of the accompanying statements."

The alleged deficiency is non-existent. There have, however, been errors which gave an appearance of a deficiency of a net amount of Rs. 190-3-2, as shewn in the Auditor's "statement showing particulars of deficiency."

The principal items of the errors which went to show a deficiency in cash balances are as follows:

5th May 1892	...	...	Rs. 30
7th " "	...	...	" 100
27th " "	...	...	" 10
			140

These occurred in the plus and minus memo of the daily cash balance, in the mechanical process of adding and subtracting. In the other two instances, viz.,

18th June 1892	...	...	Rs. 65
27th " "	...	...	" 2

the errors occurred in the same memo and arose from the amount being deducted instead of being added. The plus and minus memo is maintained on the right hand margin of the cash receipt-book and is daily worked out by adding and subtracting the net receipts and payments to and from the balances respectively, to show the daily balance after each transaction. In this process the errors occurred. To make this clear, a copy of the cash account for May 1892, and another for June 1892 are attached, marked B and C. The errors, as they occurred, in the hurry of business, are denoted in red ink. It will be observed that the main discrepancies quoted by the Auditor are confined to two months only, viz., May and June 1892 and are, I beg to submit, chiefly attributable to the confusion at the time of the introduction of the Departmental Purchase system in 1st April 1892, in lieu of the old contract system, and which added considerably to the duties then required of me. By this system purchases of cooking ingredients, &c. had to be made from the local market, stored and issued daily to the kitchen. The purchases were made from the general balances, in the absence of a contingent or permanent advance, and hence confusion arose and to make my position more embarrassing at this time, my 1st assistant absconded in May 1892, owing to pecuniary difficulties and I had to work almost single handed, having only one assistant to fall back upon. The pressure at the time was therefore very great and I labored under serious disadvantages.

Notes on the statements attached to the Auditor's report.

9. The balance on 31st October 1893, is shewn to be ...Rs. 6 6 1

Statement showing particulars of the balance given of which the amount "unpaid in column 1 of the cash-book" from accounts in September

and October 1893, and which does not concern me is	...	...	Rs. 0 13 4
thus leaving a balance of	...	...	Rs. 5 8 9

said to be "unpaid out of the sums drawn from Government for payment up to 31st January 1893." This balance includes the undisbursed pay of servants,

which was "short drawn" as follows on pay bill for October 1891 ...Rs. 2 0 0
on the bill for November 1891 ...Rs. 3 9 9

(including an over-payment of 1 anna sometime in November 1892) ...Rs. 5 9 9
and which was not included, as it should have been in the gross amount of payments in the accounts for October and November 1891. The acquittance roll shows that the amount has been paid and that it is not a balance. Hence the amount remains to my credit.

10. In this statement, the Auditor includes an item of Rs. 15-0-0
"Statement showing particulars of the balance given as an unpaid balance up to in column 2 of the cash-book." 31st August 1892. Of this amount, the temporary establishment acquittance roll shows that... Rs. 12 0 0
was actually paid to two Lascars in August 1892, but owing to its non-adjustment in the cash-book it is still shewn as an out-standing balance. Of the balance of Rs. 3-0-0 a sum of ... Rs. 2 10 9
was according to the acquittance roll of the temporary establishment, included in the payments made to "Extra Servants" in July 1892, but was omitted from the cash-book, owing to the net amount having been booked instead of the gross amount of salaries paid to extra servants. As to the balance of Rs. 0-5-3, I regret to say, I was not able to trace it. Excluding this amount, the balance under column 2 is thus over-stated by ... Rs. 14 10 9
which should therefore be taken to my credit.

11. Of the amounts shewn in this statement the following items have
"Statement showing particulars of the balance given actually been paid as ascertained by me from the parties concerned and whose duplicate receipts, will be produced, when asked for."

(1) Industrial School ... Rs. 1 0 0
(2) Holmes and Co. ... Rs. 2 2 0

These items were by oversight not brought to account as payments in the cash-book and ... Rs. 3 2 0
should therefore be placed to my credit. The other items amounting to Rs. 67-13-1 remain to be paid to the parties shewn from the balance in hand. The largest item of Rs. 80-7-2 concerns the account for October 1893 and likewise also the item of Rs. 565-4-0 which goes to shew, according to the Auditor, a "net excess debit on 31st October 1893 of Rs. 416-15-11," refers to transactions after my time.

12. As to this statement I have nothing to say as it concerns the
"Statement, showing particulars of the balance given month of August 1893. As in column 4 of the cash-book." before observed, I submit, it is to be regretted the Auditor did not confine himself to the accounts up to 4th May 1893.

13. This statement which, for convenience, I have sub-divided into
"Statement showing particulars of the balance given parts I and II, the former denoting the payments from the balance at credit on 1st October 1891, and the latter the balance from deposits on 31st October 1893, when compared with the personal deposit account of private monies of patients, which I have brought out in an additional column, is incorrect as the following comparative statement will shew.

No.		Auditor's Statement.						Personal Deposit Account Book.						Difference.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	PART I.															
	Balance at credit—1st October 1891				659	1	4				659	1	4			
	Payments subsequently made from the above.															
1	Arnachellum	1	4	5				1	4	5						
2	Sherekhan	27	0	0				27	0	0						
3	Andrews	95	0	0				95	0	0						
4	W. Hodges	3	0	0				3	0	0						
5	Bank	265	1	9				265	1	9						
6	Commissioner of Police	143	3	8				114	11	3				28	8	5
7	Do.	44	8	3				32	5	0				12	3	3
8	Do.	1	14	0				0	0	0				1	14	0
9	Trotter and Co.	8	8	0	589	8	1	0	0	0	538	6	5	8	8	0
	PART II.				69	9	3				120	10	11	51	1	8
10	J. C. Kewon	2	0	0				0	0	0				2	0	0
11	Atchutta Nair	6	8	2				6	8	2				0	0	0
12	Girduree	2	4	1				0	0	0				2	4	1
13	Eliah Bay	10	3	3				0	0	0				10	3	3
14	Ramje Ram Doss	1	2	6				0	0	0				1	2	6
15	Ramasawmy	0	8	0				0	0	0				0	8	0
16	Nitchallan	9	8	0				0	0	0				9	8	0
17	T. Clark	6	0	0				0	0	0				6	0	0
18	C. Dance	240	0	0				240	0	0				0	0	0
19	Kristnasawmi	0	3	10				0	0	0				0	3	10
20	Mohideen Batcha	0	12	0				0	0	0				0	12	0
21	Thungavulu Mudaliar	8	2	0				0	0	0				8	2	0
22	H. Mollan	0	7	0				0	7	0				0	0	0
23	Baptist	10	0	0				0	0	0				10	0	0
24	Narainsawmy Reddy	0	6	0				0	0	0				0	6	0
25	T. Bons	451	0	0				451	0	0				0	0	0
26	Ponnappa Mudaly	1	1	0				1	1	0				0	0	0
27	S. Partridge	10	0	0				10	0	0				0	0	0
28	Murphy	166	0	0	926	1	10	166	0	0	875	0	2	0	0	0
	Balance 31st October 1893				995	11	1				995	11	1	51	1	8

N. B. It may here be noted that the indential items which make up a sum of Rs. 51-1-8 are, strangely enough, shewn in one place as payments and again in another as balances, and if it were not for this, the balances in the Auditor's Statement and in the cash-book could never have agreed.

In part I, the Auditor has incorrectly included items which were not paid from the balance at credit on 1st October 1891; and in part II, items paid away long before 31st October 1893, were also incorrectly included and shewn as balances on that date. The gross amount shewn as balance on 31st October 1893, viz., ... Rs. 995 11 1
is also incorrect, as the personal deposit account shows that the actual balance on that date, comprising items 18, 22 & 25 to 28 was only ... Rs. 868 8 0

and that the items comprising the net balance from the balance at credit on 1st October 1891, viz., ... Rs. 120 10 11
and Atchutta Menons deposit (item No. 11) ... 6 8 2
have been paid and acquitted by the payees in the Personal Deposit Account, thus shewing an excess in the cash balance of ... Rs. 127 3 1
which should therefore be placed to my credit.

14. This statement is a sort of an account current of monies received and paid
"Statement showing particulars of the balance given on account of replacing broken Instrument in column 7 of the cash-book." and lost Linen. It includes several items of transactions after my leaving the Hospital and shews a balance in hand of Rs. 93-5-9 to meet due bills. There seems to be nothing in this statement requiring any particular remarks from me.

In 4/27 In 4/49

15. I have no remarks to offer on this statement, beyond that the amount of "Statement showing particulars of the balance given Rs. 105-12-1 will have to be recovered by in column 8 of the cash-book." a contingent bill on account of advances made and the balances adjusted accordingly.

16. The following statement will show at a glance the result of the explanations made in the foregoing paragraphs.

The amount for which I have been held responsible according to the "statement shewing particulars of deficiency" is Rs. 190 3 2 and deducting from this amount the following items to my credit, as explained in the Appendix.

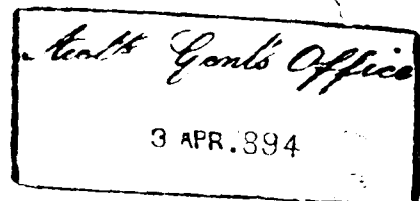
Permanent Establishment Column 1	...	...	Rs.	5	9	9
Temporary " " 2	...	...	"	14	10	9
Diets, &c. " 3	...	...	"	3	2	0
Personal Deposits of } patients' private money } " 5	...	...	"	127	3	1
amounting to	...	...	Rs.	150	9	7
the balance at present unexplained is	...	...	Rs.	39	9	7
in which amount, as previously observed, is included a sum of...	...	...	Rs.	12	3	2
appearing in the books as unadjusted prior to 1st October 1891, thus shewing a net unexplained amount of	...	...	Rs.	27	6	5
on the present audit.						

Mudras
28 March 1894

Wm. H. Pearsall
Lieut. & Steward
General Hospital

810-
149
Mr. S. M. B. B. B.

Mr. $\frac{2}{33}$



Referred to the Clerk
General for power of
any remarks he
may consider necessary
to make.

W. H. H. H. H.
St. L.

Superior General
with first of March

March 30 March

$\frac{3}{-4-94}$ The returned

Forwarded

W. R. Brown M. D.

Senior Medical Officer
General Hospital

at June 1892

total

ins. cl.

ns Total Daily Total Daily Balance Amount

	18	18	Balance from last month	720 510	
2	97 10 5	97 10 5	Receipts 1 st	18	
	50		Payments 1 st	738 510	
	4		Receipts 2 ^d	16 7 6	
	1 2 6	55 2 6	Payments 2 ^d	819 99	
4	3503 56	3503 56	Receipts 3 ^d	813 59	Sub. 11. P.
	4 4		Payments 3 ^d	55 2 6	3-6-92
	14	18 4	Receipts 4 th	868 8 3	
	75	75	Payments 4 th	30 4 3	
	12 11		Receipts 5 th	838 4	Sub. 11. P.
	8 2 3		Payments 5 th	3503 56	4-6-92
	85 4 7		Receipts 6 th	4341 9 6	
16 7	16 7		Payments 6 th	56 14 3	Sub. 11. P.
12	12		Receipts 7 th	4284 11 3	Sub. 11. P.
269 6	269 6		Payments 7 th	44 15	Sub. 11. P.
5	5	396 11 3	Receipts 8 th	4239 12 3	Sub. 11. P.
	2 4		Payments 8 th	18 4	7-6-92
	2	2 4	Receipts 9 th	4258 3	
	153 4	153 4	Payments 9 th	15 2	
	336 6 9	336 6 9	Receipts 10 th	4242 14 3	Sub. 11. P.
	2 2		Payments 10 th	75	8-6-92
37 8	37 8	39 10	Receipts 11 th	4317 14 3	
	10 12	10 12	Payments 11 th	1034 13 4	
5	15	15	Receipts 12 th	3283 11	Sub. 11. P.
2	22		Payments 12 th	396 11 3	9-6-92
10 8	10 8	32 8	Receipts 13 th	3679 12 2	
76	76	76	Payments 13 th	2584 6 11	
	20	20	Receipts 14 th	1095 5 5	Sub. 11. P.
1	1	1	Payments 14 th	2 4	10-6-92
56	56	56	Receipts 15 th	1097 9 5	
	5043 11 10		Payments 15 th	84 6 9	
60	60	5103 11 10	Receipts 16 th	1013 2 8	
			Payments 16 th	20 2 11	
			Receipts 17 th	992 15 9	
			Payments 17 th	2	
			Receipts 18 th	994 15 9	Sub. 11. P.
			Payments 18 th	37 9 4	12-6-92
			Receipts 19 th	957 6 5	
			Payments 19 th	153 4	
			Receipts 20 th	1110 10 5	
			Payments 20 th	24 5 3	
			Receipts 21 st	1086 5 2	Sub. 11. P.
			Payments 21 st	336 6 9	14-6-92
			Receipts 22 nd	1422 11 11	
			Payments 22 nd	217 9 3	
			Receipts 23 rd	1265 2 8	Sub. 11. P.
			Payments 23 rd	39 10	15-6-92
			Receipts 24 th	1244 12 8	
			Payments 24 th	606 13 7	
			Receipts 25 th	637 15 1	Sub. 11. P.
			Payments 25 th	10 12	16-6-92
			Receipts 26 th	648 11 1	
			Payments 26 th	53 7 10	
			Receipts 27 th	595 3 3	Sub. 11. P.
			Payments 27 th	15	17-6-92
			Receipts 28 th	610 3 3	
			Payments 28 th	77 8 2	
			Receipts 29 th	532 11 1	Sub. 11. P.
			Payments 29 th		18-6-
304 8	339 15 6	10012 10 3			

Senior Medical Officer
General Hospital

ital for May 2

Expd Driscoll Total Daily Balance Amount
 Elections - Laurens

3/65	Laurens for 1/2 month	770 8 3
20	Laurens 20	7 12 6
18 10 8	Laurens 30	7 12 6
20 5 4	Laurens 5	7 12 6
3 12	Laurens 6	7 12 6
270	Laurens 7	7 12 6
5	Laurens 8	7 12 6
8	Laurens 9	7 12 6
67 7 7	Laurens 10	7 12 6
310	Laurens 11	7 12 6
20	Laurens 12	7 12 6
221 2 10	Laurens 13	7 12 6
4 10	Laurens 14	7 12 6
441 8	Laurens 15	7 12 6
6	Laurens 16	7 12 6
4	Laurens 17	7 12 6
10 3 3	Laurens 18	7 12 6
77 1 3	Laurens 19	7 12 6
60	Laurens 20	7 12 6
30	Laurens 21	7 12 6
115 5 11	Laurens 22	7 12 6
18	Laurens 23	7 12 6
42	Laurens 24	7 12 6
58	Laurens 25	7 12 6
19 7	Laurens 26	7 12 6
126	Laurens 27	7 12 6
122	Laurens 28	7 12 6
86	Laurens 29	7 12 6
34	Laurens 30	7 12 6
126 518	Laurens 31	7 12 6
348 8 4	Laurens 32	7 12 6
5381 6	Laurens 33	7 12 6
	Laurens 34	7 12 6
	Laurens 35	7 12 6
	Laurens 36	7 12 6
	Laurens 37	7 12 6
	Laurens 38	7 12 6
	Laurens 39	7 12 6
	Laurens 40	7 12 6
	Laurens 41	7 12 6
	Laurens 42	7 12 6
	Laurens 43	7 12 6
	Laurens 44	7 12 6
	Laurens 45	7 12 6
	Laurens 46	7 12 6
	Laurens 47	7 12 6
	Laurens 48	7 12 6
	Laurens 49	7 12 6
	Laurens 50	7 12 6
	Laurens 51	7 12 6
	Laurens 52	7 12 6
	Laurens 53	7 12 6
	Laurens 54	7 12 6
	Laurens 55	7 12 6
	Laurens 56	7 12 6
	Laurens 57	7 12 6
	Laurens 58	7 12 6
	Laurens 59	7 12 6
	Laurens 60	7 12 6
	Laurens 61	7 12 6
	Laurens 62	7 12 6
	Laurens 63	7 12 6
	Laurens 64	7 12 6
	Laurens 65	7 12 6
	Laurens 66	7 12 6
	Laurens 67	7 12 6
	Laurens 68	7 12 6
	Laurens 69	7 12 6
	Laurens 70	7 12 6
	Laurens 71	7 12 6
	Laurens 72	7 12 6
	Laurens 73	7 12 6
	Laurens 74	7 12 6
	Laurens 75	7 12 6
	Laurens 76	7 12 6
	Laurens 77	7 12 6
	Laurens 78	7 12 6
	Laurens 79	7 12 6
	Laurens 80	7 12 6
	Laurens 81	7 12 6
	Laurens 82	7 12 6
	Laurens 83	7 12 6
	Laurens 84	7 12 6
	Laurens 85	7 12 6
	Laurens 86	7 12 6
	Laurens 87	7 12 6
	Laurens 88	7 12 6
	Laurens 89	7 12 6
	Laurens 90	7 12 6
	Laurens 91	7 12 6
	Laurens 92	7 12 6
	Laurens 93	7 12 6
	Laurens 94	7 12 6
	Laurens 95	7 12 6
	Laurens 96	7 12 6
	Laurens 97	7 12 6
	Laurens 98	7 12 6
	Laurens 99	7 12 6
	Laurens 100	7 12 6

Cash Receipts of the General

Establishment Dist & Sanitary
 Regular contributions
 Permit Temporary contributions

1892	May 5	Acct General	2757 11 4	407 4 8
		Cap. in Goods		
	6	Acct General	18 10 8	
	7	Nurses for Laurens		
		do - Instruments		
		do - Rations		
		Servants for Rhoby		
	9	E. Worthington		
	10	Acct General		
	11	Abraham	69 9 9	
		J. Findley		3 10
	12	Acct Genl - Extra Servants		
		Five from an Extra Servant	221 2 10	
	14	J. Devaney		4 10
	16	A. Fernandez		441 8
		M. Gray		6
	17	Elijah Burr		4
	19	Driscoll		10 3
	20	J. Petroza		77 1
	21	Extra Nurses rations		
	25	Acct General	115 5 11	
	27	Driscoll Beeby		
		J. Findley		18
		Ditto		
	28	Safe of Wood		58
	30	H. S. Fraser		
	31	C. Synonots		
		Lieut How		
		Lieut Gomers		

2891 11 11 628 12 4
 69 9 9 924
 6 5 8

June 1892

Daily Balance Amount in

	919 15 9	
Payments 23-	12 5 3	
- 20-24-	8 6 10	
Receipts 25-	899 3 8	25.5.91
Payments 25-	115 5 11	
Receipts 27-	1014 9 7	
Payments 27-	525 7 7	
Receipts 27-	489 2 7	27.5.92
Payments 27-	118 4 4	
Receipts 27-	607 2 7	
Payments 27-	113 5 4	
Receipts 28-	113 1 1	28.5.91
Payments 28-	14 4	
Receipts 28-	482 15 7	
Payments 28-	19 7 4	
- 20-30-	502 6 7	30.5.91
Payments 30-	126 4 4	
Receipts 31-	628 6 7	
Payments 31-	90 6 4	
Receipts 31-	538 4 7	
Payments 31-	242 4 4	
Receipts 31-	780 4 7	
Payments 31-	59 10 9	
Receipts 31-	720 5 10	1.6.91

Examined Cash Chest: -
found Rupees seven hundred
twenty 5/10 -

(S?) J. Price ind.

1st June 1892.

Cash Receipts of the Gen

Establishment Diet and Sanitary
Permit: Empty: Contingencies - Regular - contin - Depos

June 1st J. Cross					18
2 Acct General					
3 Weboney				97 10 5	
J. Blakes					
Ramanjeevan Dass					4
4 Acct General	3096 10	407 4 8			1 2
7 Seethapa Naidu					
Lt. Hood					4 4
8 A. R. D'sylva					
9 Ramasawmy					75
Rungasawmy					12
Acct General	85 4 7				8 2
Nurses for Linen					
" Instruments					
" Rations					
Servants Dhoby					
10 Thumbarawmy					2 4
Gungadoo					2
13 Acct General	153 4				
14 Acct General	26 9 8	309 13 1			
15 Holmes for					
Extra nurses Rations & such			2 2		
16 S. Pories					
17 G. Greene					10 1
18 J. Bentley					
W. H. Beeby					
22 R. Haden					
22 Shaikh Jamal					20
27 J. Wessink					
29 Leop. Gomes					
30 Acct General					
C. Symonds.			5043 11 10		

3361 3 1 717 1 9 5045 13 1 97 10 5 146 5 8

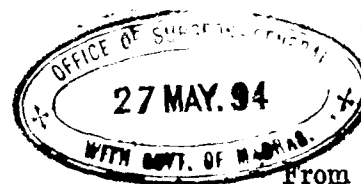
Daily Balance, amount.

	532111
Received 18 th	328 th
	50031
Payments 18 th	2146
	478147 Sub. 14 th
Payments 19 th	1012 th 19-6-92
	46827
Payments 20 th	856
	45931 Sub. 17 th
Receipts 22 nd	96 th 21-6-92
	55531
Payments 22 nd	168 th
	538111 Sub. 17 th
Payments 23 rd	76 th 23-6-92
	53151 Sub. 17 th
Payments 24 th	3559 24-6-92
	495154 Sub. 17 th
Payments 25 th	2389 25-6-92
	47287 Sub. 17 th
Receipts 27 th	1 st 27-6-92
	17157
Payments 27 th	2856
	44331 Sub. 17 th
Receipts 28 th	2176 28-6-92
	42117 Sub. 17 th
Receipts 29 th	56 th 29-6-92
	477117
Payments 29 th	2113
	456104 Sub. 17 th
Receipts 30 th	570311 30-6
	556062
Payments 30 th	886
	556138 Sub. 17 th

Examined Cash Chest
found Rs five thousand and five
hundred and fifty two 13/8.

(Sd) W. Price M.
1st July 1892.

Outside Audit DEPARTMENT.



FORT ST. GEORGE,
Accountant-General's Office,
25th May 1894.

No. 1431

J. W. Rawlinson Esq.,

ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To

THE Surgeon General

with the Government of Madras

SIR,

I have the honor to return with the following
remarks the petition of the late Steward of the
General Hospital received with your endorsement,
No. C, dated 30th ultimus.
2. The Steward's accounts first came under
the scrutiny of my office in 1891 when the
Senior Medical Officer in his No. 945 dated
27th of July requested me to dispute an account-
ant to examine the accounts and cash books from
May to July of that year and, if necessary,
to make suggestions for the improvement of
the system in force. The result of that exa-
mination was embodied in the report
of

of Mr. Pinto, the Outside Auditor of my Office which was forwarded to the Senior Medical Officer with my 2525, dated 3rd September 91. It appeared that the Steward kept up a separate Cash book for each of four funds in his control, the separate items of which were posted into a general Cash book which also contained entries showing the pay of Establishment drawn and disbursed and occasional advances on the latter account made from the funds in hand and adjusted when the next bill was cashed.

An examination of these books showed that, for some time back, a difference of Rs 13-3-3 had been allowed to run on between the Balances shown in the general Cash book and those worked out from the subsidiary accounts. Of this sum Rs 6-12-5 represented an actual deficiency in the balance being an amount which had been charged, though not paid, twice over, once in an overpayment, and a second time in a debit of the gross amount of a subsequent bill

which had been short drawn to effect a recovery. Mr. Pinto was very careful to express his belief that this error was unintentional and due solely to the Steward's ignorance of book keeping and to his having to keep so many different books with separate balances - Of the rest Rs 5-8-0 represented an erroneous credit to Government and the balance was made of sundry small items some of which dated as far back as 1886.

3. To set matters right it was recommended that the Steward should be called upon to make good the deficiency of Rs 6-12-5 and that the separate account book should be replaced by separate vertical columns to be opened in the cash book followed by a "Total" column representing the cash Book pure and simple, in which every transaction should be entered, and a final column containing a "daily total" from which a "daily balance" was to be

Lee struck in the margin. It is obvious that this system was quite as effective as that which it was intended to supersede under which there was always the risk of the Stewards putting off the trouble of looking up the Cash book in order to post an item that he had already entered in one of the Registers, and the consequent chance of its being eventually omitted, and to prevent the possibility of any misunderstanding the whole of one month's transactions were drawn up in the suggested form and sent with the report showing how the "Daily balance" of the last day of the month should agree with the balance for the month as worked out from the totals of the vertical columns.

4. In December 1893 the accounts from October '91 to October '93 were at the request of the Senior Medical Officer again audited by Mr Pinto whose report was forwarded to

to him with my No 3927 dated 23rd December 1893. It was then seen that this check had been entirely neglected and on making up the monthly balances it was found that, exclusive of an initial error of Rs 12-3-3 which had been carried on from the previous accounts and represented the unadjusted balance of the deficiency brought to notice in the first audit, the daily Cash balance for the last day of the period under audit and therefore the cash balance on the same date was Rs 177-15-11 less than the balance arrived at from the monthly totals. This result was due to no less than 18 different mistakes made on different dates in striking the daily balance, all of which occurred during the petitioner's incumbency. These mistakes are given in detail in a statement attached to the Auditor's report and include 3 understatements of the daily

daily receipts added to the opening balance by sums of 30/ 100/ and 10/ respectively, and two cases in which the receipts were deducted from the opening balance instead of being added to it, involving errors of 65/ and 2/ respectively. Omitting the initial error of Rs 12-3-3, these, and some other trifling mistakes represented a gross error of Rs 207-0-5 which was reduced by sundry small errors on the other side to a net error of Rs 190-3-2 involving a deficiency in the cash of a like amount. Some other trifling irregularities of procedure and adjustment were also brought to light - but these did not involve any pecuniary loss to Government and did not all belong to the time when the petitioner was in charge.

5. In explanation of these facts the late steward has now submitted the printed,

printed petition and appendix on which my remarks are desired, Apart from reflections upon the auditor and the manner in which he conducted the audit, and irrelevant remarks, which only tend to confuse the real issues, the Steward's defence is

(a) That the errors made in striking the daily balance were due to pressure of work

(b) That he was unable to strike a monthly balance of the "detail" columns of the cash book so as to check the daily totals for the last day of each month as some of the columns representing payments made on accounts for which the cash had not yet been received would have worked out to a ~~miss~~ balance, and

(c) That certain items aggregating Rs 150-9-7 had really been paid by him though not entered in the cash book and that if these items as well as the initial

initial error of Rs 12-3-3 were placed
to his credit he would remain account-
-able for only Rs 27-6-5.

6. It is of course quite impossible for
me to say whether the Steward was really
as overwhelmed with work as he represents,
but a glance at the accounts of a month
under the new system that accompanied
my Rs 2525 dated 3rd September 1891
to the Senior Medical Officer will show
that even if the accounts had been pro-
-perly kept up they would not have ad-
-ded much to his labour. The receipts
are represented by 56 transactions in-
-volving 248 figure entries including the
totals and the figures necessary to work
out the daily balances while the pay-
-ments are represented by 62 transactions
involving 191 figure entries. This gives a total
of 379, or a fraction over 12 a day,

And with the addition perhaps of a
Deposit Register of receipts and repayments,
represented all that it was either necessary
or desirable for him to record from
an account point of view. Even without any
great pressure of work it would, of course
be quite possible for an ignorant or a
careless man to under state a total by
100/- or 30/- although he only had to
copy it from an adjoining column on the
same page, or even to deduct a receipt
from the opening balance instead of adding
it - but in that case he would have at once
found that the balance worked out dis-
-agreed with his cash. And it appears to
me that the most careless and ignorant
man, if he were honest, would have pro-
-ceeded to reconcile his figures with his
cash by checking the former instead of
by misappropriating some of the latter.
That there was such misappropriation²
in the present case I fear there is no
reason!

reason to doubt. It is true that the Steward
 as already stated claims credit for
 sundry payments ^{made} by him, but omitted from
 the cash book. But these items ^{as will be seen} aggregate
 considerably less than the deficiency - so
 that a portion of the latter must represent
 a misappropriation. Even if they exactly
 made up the deficiency the Steward's position
 would have been little better for mere
 coincidence would not have explained
 the agreement of the cash with the res-
 -tively worked out balance, and it would
 have been impossible to avoid the conclu-
 -sion that if the Steward did not mis-
 -appropriate some of his cash, to make
 it agree with his balance, he fudged his
 balance in order to make it agree with
 his cash.

7. From para 9 to the end of the ap-
 -pendix the Steward endeavours to make
 good his claims to have the deficiency
 of

of Rs 190. 3-2 reduced by certain items
 aggregating Rs 150-9-7 on the ground
 that they were actually paid by him and
 entered in the separate Accounts though
 omitted from the Cash book by which
 those Account books were intended to be
 superseded. It was impossible to judge
 of the force of this plea without an exa-
 -mination of these Accounts which had
 not come under Audit. Mr Pinto accord-
 -ingly spent several days in going through
 them with the Steward who pointed out the
 following items

		Rs-R-P
A	Amount short drawn on Permanent	
	Establishment Bill for October 91	2-0-0
	do do for November 91	3-9-9
	do do on Temporary Establishment bill for July 1892	2-6-9
B	Paid to two Lascars August 92	12-0-0
C	do to Industrial School and Messrs Holmes and Co.	3-2-0
D	Shahara Pensions deposit	6-8-0
E	Other deposit items repaid before the first Audit of the Account from May to July 1891	120-10-0

8 The payments included in items A, C and D are entered ⁱⁿ the Deposit Accounts and Acquittance rolls and I think it not unlikely that they were actually made. But the claim in respect of item B is quite untenable, the entry on which the Stewards relied representing an adjustment of an advance payment, while the details included in item E, although they do actually appear in the old account books, represent payments alleged to have been made before May 1891, and therefore cannot properly affect the subsequent balances based upon the balance produced and acknowledged on that date. I pointed this out to the Stewards myself and all he appeared able to say was that his balances had not been right for years and that before the audit he had habitually to make good from his own purse the deficiency in the cash, consequent on the mission to enter all his payments

in the cash book. Presumably he could have explained these deficiencies then much better than he has done now, and it is difficult to conceive his smothering himself ~ month after month to make good a deficiency which he could so easily account for.

9 I return the papers received with your endorsement under reply.

I have the honor to be,
Sir,
your most obedt. servant,
Shankis
Accountant General

A

(1894) DEPARTMENT.

No 949
From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Surgeon General
with the Government of Madras

No.

Dated 25 } May 94.
Received

No.

Subject.
Returning with remarks
the petition of the late
Stewart General Hospital
and with his no $\frac{C}{33}$ 27 30 April 94

No: $\frac{C}{56}$
Referred to the Senior
Med Officer General
Hospital for any
remarks he may wish
to offer.

To be returned at
an early date.

(By Order)

A. Macdonald

Superintendent
after inspection
with Govt of Madras

28 May 1894.

Public Audit DEPARTMENT.

FORT ST. GEORGE,

Accountant-General's Office,

24 April 1894.

No. 1181

From

J. W. Rawlings Esquire,
ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE

Surgeon General

with the Government of Madras

SIR,

With reference to your endorsement, No. $\frac{C}{33}$, dated the 30th ultimo, I have the honor to state that, in paras 9 to 16 of the Appendix to his petition, the late Stewart General Hospital claims that the deficiency of 190-3-2 in his account brought to light at the late audit should be reduced by 150-9-7 representing various items which he neglected to charge in the accounts but which, he says, are shown in the subsidiary accounts to have been paid away.

2. These subsidiary accounts having been

been superseded by the system of accounts introduced on my recommendation did not come under scrutiny at the late audit, and as all payments should have been at once entered in the prescribed Cash book the Steward's Contention, even if it were correct, would not exonerate him from the charge of gross negligence and would lay him open to the suspicion of having fudged the authorized account in order to make them agree with the Cash balances. But, if it were found on examination that the items in question were actually shown at the time in the Subsidiary Account as paid, it would ~~do~~ to that extent at any rate, exonerate him from the suspicion of dishonesty. It is therefore desirable that those accounts should be carefully examined by Mr. Pinto with the assistance of the late Steward and I have directed

thus

Thus to be done.

I have the honor to be,
sir,
your most obedt. servant,

Shankar
Accountant General

St

(189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,
MADRAS,

To

THE Surgeon General with
the Govt of Madras

No 1181

Dated 24 } April 94
Received }

No.

Subject.

States that he has directed
Mr Panto to audit the
Subsidiary accounts
of the General Hospital
with the assistance of
the late Steward

By 9/35. 2/5/94.

No. 231.

GENERAL HOSPITAL,
Madras, 31st March 1894.

From

THE SENIOR MEDICAL OFFICER,
GENERAL HOSPITAL, MADRAS,

To

The Secretary
to the Surgeon General.
with the Govt of Madras.

SIR,

In returning letter No 1431 dated the 25th Inst.
from the Accountant-General forwarded to me with
your No 58 of the 28th Inst., I have the honor to state
that the check-system referred to in para 3 of the
Accountant-General's letter has been properly carried
out by the present Head Steward since the receipt
of the report of the last audit, without any difficulty.

I have already stated that I do not consider that
Mr. M. Pherson's excuse as to the overwhelming nature
of his work, is a true or correct plea for the deliberate
way he repeatedly disobeyed orders regarding these accounts.
As in his former defence he makes many statements
that are partly true but chiefly false, and therefore
very misleading: and such misrepresentations
have been very prominent in all his conduct of
late years and have tended to make him the totally
untrustworthy subordinate I have already declared
him to be.

I have the honor to be,
Sir,
your most obedient servant

H. K. Brown, M.D.
Surgeon, Lieut: Colonel
Senior Medical Officer

1894
No 3998

May

Confidential

No. C
52

Encl.

From

SURGEON MAJOR-GENERAL W. F. DE JABECK, M. D.

OFFICE OF SURGEON-GENERAL

WITH THE GOVERNMENT OF MADRAS,

Madras, 31st May 1894.

C. Subthorpe, F.R.C.S.

SURGEON-GENERAL WITH THE

GOVERNMENT OF MADRAS,

Madras,

To

THE HONORABLE THE CHIEF SECRETARY TO GOVERNMENT,

Public DEPARTMENT.

SIR,

With reference to your Endorsement
No: 3 dated the 4th January 1894 herewith
returned with its annexures, and my
predecessor's letter no: 35 dated the 5th
May 94 I now forward Mr. McPherson's
Explanation with the reports on it of
the Accountant General with the Govt
of Madras in his letter no: 1181 dated
24 April 94 and No: 1431 dated 25 May
1894, also the remarks of the Senior
Medical Officer of the General Hospital
in his number 231 dated 31st May 1894.
2. I have read the whole Correspondence
and knew Mr. McPherson well while
I was in the General Hospital. I
consider this Correspondence clearly
shows that Mr. McPherson has not
been a trustworthy Government servant
and has proved himself quite

unfitted for the responsible duties
of Steward of such a large institution.

I have the honor to be,
Sir,
Your most obedt servant,

Clinton

Very respectfully
Signed
with the Sub-Master

Confidential
Public (1894) DEPARTMENT.

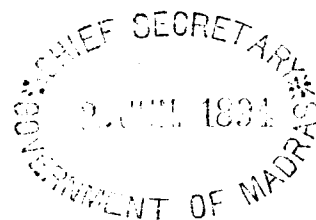
From

SURG. MAJOR-GEN. W. F. DEFABECK, M.D.,

SURGEON-GENERAL WITH THE

GOVERNMENT OF MADRAS,

Madras,



No. *62*

ENCLOSURES.

Dated

31

Recd.

May

1894.

No.

Encls 11.

*(of which 10 are
sent to the
Surg. Genl.)*

Subject.

*Forwards with remarks
the explanation of Mr. McPherson
late Surgeon of the 1st Regt.*

Public Sept

Memo No. 1111.

4-6-94.

*The Surgeon General is
requested to return his letter,
dated 29th Decr: 1893, rec. forward
ed to him with Indt. dated
4th January 1894, no 3.*

Surgeon General.

*Not returned - but
not essential for discom-
mission. Unnecessary
to wait longer.*

*J.R.
12/10/94*

Barracks Road
Perambur
Madras 1st June 1894.

To,
The Secretary to the Surgeon General
with the Government of
Madras.

Sir

Having reason to believe that
the Accountant General has reported
on the several set-offs claimed in the
explanation submitted by me on the
audit of my accounts while Steward
of the General Hospital, I beg the
Surgeon General will be good enough
to favour me with a copy of his (Audit
General's) letter or so much of it as
specially deals with the set-offs
claimed. In the event, however, of
the Surgeon General feeling diffident
to furnish me with the copy applied
for, I beg he will be pleased to forward
my application to the Government
for their orders. I may add, that
it is not my intention to burden the
papers in my case with any further
lengthy explanation, but as I have
not

No 4158

1894

m

not been personally told by the Asst.
General whether he accepts the set-
offs or not, I am desirous of seeing
what is his opinion, and if necessary,
I shall submit a short explanation
thereon.

I beg to remain

Sir

Your Most Obedt. Servant

Wm. H. P. P. P.

Lat. H. H. H. H. H.

OFFICE OF SURGEON-GENERAL

WITH THE GOVERNMENT OF MADRAS,

Madras, 10 June 1894.

No. 3

From

S. M. Genl. Chittorpe

THE SURGEON-GENERAL WITH THE

GOVERNMENT OF MADRAS,

MADRAS,

To

THE Honble the Chief Secy. to Government

Public Department

SR,

In continuation of my letter No. C/62 Con-
fidential dated the 31st May 1894, I have
the honor to forward the enclosed letter
from Mr. McPherson applying for a
copy of the Accountant-General's report.

I have the honor to be,

Sir,

Your most obedient Servant,

S. M. Genl. Chittorpe

Surgeon-General with the Govt. of Madras.

1894

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Public (1894) DEPARTMENT.

From *Surgeon Major Genl. C. Sibthorpe*
~~THE~~ SURGEON-GENERAL WITH THE

GOVERNMENT OF MADRAS,

Madras

No. $\frac{2}{3}$

Dated

Received

10/6/96

June 1894.

CHIEF SECRETARY
7 JUL 1894
GOVERNMENT OF MADRAS

No.

SUBJECT.

Forwarding letter from
Mr. McPherson applying for a
copy of the Accountant-General's
report in his case

Submitted

No. *Four*
Encl. *1st*

OFFICE OF SURGEON-GENERAL

WITH THE GOVERNMENT OF MADRAS,

Connoor 8th June 1894.

From *Surgeon Major Genl. C. Sibthorpe F.R.C.P.D.*
SURGEON-GENERAL WITH THE

GOVERNMENT OF MADRAS,

Madras

To

THE *Honorable the Chief Secretary to Government*
Public Department.

SIR,

In reference to your memorandum
No. 1111 dated the 4th June 1894, I have the
honour to state that the correspondence
referred to was returned to you with my
letter no. 9/62 dated the 31st May 1894.

I have the honour to be,

Sir,

Your most obedient servant,

Clive

Surgeon-General with the Govt. of



Public (1894) Department

From

Surgeon Major C. S. S. S. S.
Surgeon General
Central Board of
Madras.

No. 7
34

5/18 } June/94
had

Encl. Pub. C. No. 1716/94 returned.



Subject

States that this Office
No. C/29 Dets/93 was
simply an endorsement &
that no copy of the same
has been kept in the Office.

Public Dept

Case of Mr. McPherson,
Steward, Genl. Hospital

It will be within the
Hon. Member's recollection
that the Surgeon General's
order of dismissal in this
case was reversed by Govt.
and the ex-Steward's
reinstatement was
ordered in December last.

G.O. 984.

In consequence, however,
of the Act: Genl's opinion
that Mr. McPherson had
been guilty of fudging
his accounts he was called
upon for further explana-
tion, and his restoration
to office deferred.

Encl. No. 3 d/4/1/94.

Every assistance was
afforded to enable him to
examine books & accs. in
connection with his ex-
planation - and on re-
ceipt of it by the Surg: Genl
the Act: Genl: was asked
for his remarks on it.
Mr Rawlinson replied in
a long letter in which he
thoroughly reviewed the
whole case, and stated his
opinion that there had
been no appropriation

No. 1431 d/ 25. v. 94

friends by Mr. Pherson.
Mr. G. Sibthorpe in subg.
two papers is of opinion
that they show that Mr. P.
has not been trust-worthy
and has proved himself
quite unfitted for the
appointment of Steward.

Mr. McPherson has
applied for a copy of the
Acct. Genl's report on the
case but it is submitted
that quite enough has
already been written on
both sides - and that
final orders should now
be passed. ~~on the case~~.

If it may be taken for
granted that the Hon'ble
Member agrees that
Mr. McP. should not be
restored the question of
his retirement has to
be considered.

From the Acct. Genl's
letter N^o 9.2.9. dt 7.3.94, in file
397
it appears that Mr. McP.
has 254 2 m + 19 d service
up to the date - 4.1.93 - on
which he was dismissed
by the Surgeon Genl; and
that any pension granted
to him would be chargeable
to the Mysore State and Pro-
vincial revenues according
to 1.1 Proportions.

Is there the slightest ground
for this: a prosecution would
most certainly fail.

G.O. 364 dt 24.1.94.

If it is taken for granted
that Mr. McP. is not to
be prosecuted criminally,
it remains for consideration
whether he is to be dis-
missed without a pension
or granted the pension to
which his service entitles
him, or granted a reduced
pension. The original
order of dismissal cannot
now be confirmed as he
is drawing subsistence
allowance at 50% a month.

If the Govt. is fully satis-
fied that criminal mis-
appropriation has taken
place ^{plus} no pension is ~~admissible~~
admissible - article 385-
C.S.R.

In regard to reduced
pensions please see Art.
514 (b) C.S.R.

For orders.

3013. Please see G.O. N. 984
12/6/94 dated 8/12/93 and note there
in.

I have been through the accounts more
than once and with all deference to
the Mr. Rovership as an expert in
accounts I am unable to see anything
to lead to the inference that there
has been misappropriation on the
petitioners part. Everything seems to
indicate muddleheadedness; the
accountants ~~themselves~~ he ~~is~~ ~~is~~ ~~is~~

been too much for the petitioners; he has been swamped and then has floundered about forgetting as he did in the case of the Camer-Cooper money - ^{which he had sent out as a gift} - working them in the wrong places, not checking accounts carefully and intelligently and making a mess of things generally. This view has been strengthened by seeing and speaking to the man. To prosecute him for what has occurred could have but one ending - his acquittal - to dismiss him would be to secure a punishment.

He has but in sufficient time for ^{try this on - a word to the Surg.} full session on medical certificates. ^{Send will probably get a certificate out of the U.S.?} I submit that he might be sent before a meet. Bd which might perhaps pass him for session. If they will not it is difficult to suggest what can be done. The medical authorities have made up their minds not to send him back at the Genl Hospital; there is nothing whatever that can be given him elsewhere.

19/6/94

Public Dept

nos 3328, 3468 of 93, 1, 701, 923, 1369, 1655,

1708, 1716 & 1816.

order 28th June 1894, no 469

The Govt. is not satisfied that Mr Metherson has been guilty of misappropriating public funds. It appears rather that the unsatisfactory state of the accounts is due to his want of ^{his} method experience and clearheadedness and to his incapacity to satisfactorily perform the ^{numerous} multifarious duties expected of the Steward of the General Hospital.

2. It is, however, ^{undesirable} quite impossible to permit Mr. Metherson to resume his former duties, and ^{if he does not think it his thing} no other ^{the can be found for} employment can be given him. As he had completed 25 years service before the date on which he was suspended from ^{date} ^{the G.H.C.} ^{to check that he} he was ^{examined} medically in view to his capacity for further service being reported on.

3. The Surgeon General will be requested to make the necessary arrangements and to communicate the purport of this order to Mr. Metherson.

(From orders)

Surgeon Genl (G)

27/6/94
P.D.O.

DD.

My dear Sibthorpe,

An order is issuing directing

the medical examination of Mr
McPherson, (late Head Steward,
General Hospital) as to his capacity
for further service. Although unable
to continue him in its service the
Govt. does not wish him to lose the
benefit attaching to his 25 years'
service. It is observed that a
certificate from you as Surgeon
General would suffice under §
26 (b) of the Civil Service Regulations.

Yours sincerely

(From orders)

DDP.
26/6

Surgeon Major Genl C. Sibthorpe

note

Submitted through the Surgeon-General with the Government of Madras.

TO

THE HONORABLE J. F. PRICE, C. S. I.,

CHIEF SECRETARY TO GOVERNMENT,

FORT ST. GEORGE.

HONORABLE SIR,

I beg respectfully to submit, through the Surgeon-General, the explanation called for by Government, in their Endorsement, dated 4th January 1894, No. 3, on the complaints lodged against me by the Chief Superintendent in charge of the outside audits, as regards the manner in which the accounts of the Head Steward of the General Hospital were kept from October 1891 to October 1893.

2. Considering that it would be more convenient were I to deal with the Auditor's report, para. by para. I have relegated to an appendix all the complicated and intricate matters of accounts dwelt upon in his report. My replies to the first six paras. of the report, are given in juxtaposition to his remarks and the statements have been recast or explained in the way they ought to be.

3. I shall now deal with the main features of the charge, as bearing directly upon my character as a public servant.

4. That there is no foundation for the alleged confusion of the accounts *previous* to October 1891, is proved by the Auditor's favourable report thereon, to which attention is respectfully invited, concluding with the remark that "**the Steward's accounts are satisfactory and have been carefully and neatly kept.**" Mr. Pinto appears therefore to have been writing "without book," when he launched this charge against me.

5. As to the incorrect adjustment of the value of certain service books referred to in paras. 7 and 8 of the Auditor's report, I beg to submit, that I am not responsible for it, as it occurred months *after* I had left the Hospital; and for the same reason I am not answerable for several items included in the statements appended to the Auditor's reports, which relate to transactions and accounts subsequent to *4th May 1893*. It would, I might add, have been more convenient for the purposes of my explanation, if the audit report had been confined *up to the period* of my suspension, and had not mixed up items for which I could not be held accountable.

6. The present audit has, I respectfully submit, been neither thorough nor accurate, firstly, because the subsidiary registers and account books were apparently not at all examined and compared with the cash abstracts, and secondly, because a supposed deficiency of Rs. 190-3-2 has been brought out by the Auditor, **while no such deficit actually exists.** With all the trouble, mental worry and sickness brought on by my suspension and the present investigation, I have, it will be observed, been able to account for Rs. 150-9-7, and if sufficient time and proper assistance had been allowed, I would, I feel certain, have been able to account for the small difference of Rs. 39-9-7, which includes a sum of Rs. 12-3-2, remaining unadjusted in connection with the audit of 1891; so that in point of fact only a small sum of Rs. 27-6-5 remains unexplained.

7. The 6 statements appended to the Auditor's report, do not show in what way the cash accounts kept by me were wrong, nor do they allow for the various set-offs that should be placed to my credit.

8. I admit there are a few omissions and inaccuracies, owing to the hurried way in which the entries were carried forward from the subsidiary registers and inserted in the plus and minus Memo of the cash-book, but no errors whatever exist in the subsidiary registers which were examined and passed by the monthly audit Committee, and I beg to observe that **the very patent and natural manner in which these slight mistakes in booking have found their way into my accounts, is my chief defence**; and after consideration of the peculiar position in which I was placed, overburdened with work and having an insufficient establishment at my disposal, I trust it will not for a moment be supposed by Government, that I was actuated by improper motives in committing these slips of the pen. In fact, the transactions and balances of *each day* came daily under the scrutiny of the Senior Medical Officer and monthly under the audit of a committee of three Medical Officers, and it will be evident that no sane man would have been so rash as to have openly risked detection and consequent forfeiture of character and appointment with loss of security (Rs. 2,000 with interest of about Rs. 70 accruing up to date), for such comparatively small amounts. **The nature of these mistakes and the readily detectable place in the accounts in which they occur, taken in combination with the complicated character of the plus and minus entries and net adjustment figures detailed in the deficiency statement, clearly shew that they are, as I have already observed, arithmetical mistakes, purely accidental and caused by the hurried manner in which the balances were struck,** and that if it were not for some confusion I doubt in the accounts at the time, caused by the departmental purchases, an innovation which threw the routine work for some time into disorder, I would have detected the errors myself, and adjusted the difference as I did.

1. I had paid Rs. 183-11-0 out of my pocket to square the balance of February 1892, but recouped it in March 1892, on discovering an error to that amount in the earlier entries of the month.

2. The balance for November 1892, was found understated to the extent of Rs. 210, but I rectified it, before the accounts of the month were closed.

9. Petty mistakes of this kind occur in every public office, even in the most important statements and returns; and it is unnecessary perhaps for me to point out that a large establishment is maintained in the Acct.-Gen's Office, for the sole purpose of making transfer entries and rectifying incorrect accounts. Encumbered as I was with the multifarious duties appertaining to the office of Steward, it is no easy matter, I respectfully submit, for me to have been my own Accountant and Cashier. Besides other executive duties, I had to receive and disburse all monies, hold custody of the Cash and keep two cash-books myself, as well as five subsidiary books connected therewith. Therefore, my time and attention were never concentrated on Account work alone, and have been frequently called away in the midst of monetary transactions, to attend to the urgent call, to receive the valuable effects of dying or deceased patients, to write out their wills and in various other ways. Often too I have had to leave my office daily with large sums of money, laid out for payments, to the care of one of my Assistants in their absence to that of a peon. It is needless for me to take up the time of Government, by recounting the many and manifold interruptions, that must occur in a large establishment, like the General Hospital, in the work of the Hd. Steward; and in the circumstances I respectfully invite attention to what has already been advanced in para. 11 of my memorial and in other portions of that document, and of my explanation to the Surgeon-General.

10. Taking all these circumstances into consideration, I earnestly trust the

Government will be pleased to exonerate me from the charge of any wilful negligence or tampering with the accounts.

11. According to the abstract statement given at the close of my detached explanation, it will be observed that only the small amount of Rs. 39-9-7, has still to be explained, and as this amount includes a sum of Rs. 12-3-2, remaining unadjusted in connection with the audit of 1891, only Rs. 27-6-5, in point of fact remains to be explained. I feel certain, that even this amount would have been accounted for, in my present explanation, had I been allowed to utilize the services of a professional accountant (as I requested) who was willing to assist me, instead of the clerk placed at my disposal by the Secretary to the Surgeon-General, who was practically useless. The Government can, I feel certain, well understand, why it was necessary for me to invoke professional aid, and not trust to my individual efforts at this juncture, considering that for the last 11 months, I have had this unfortunate charge hanging over my head, and have had to prepare and submit from time to time, lengthy explanations to meet other charges previously laid. The condition of my mind, under these circumstances, can well be better imagined than described, and added to all this, I have had the terribly painful experience of having had to find the 'ways and means' to support a family, without even the small 'maintenance allowance' which a merciful Government has provided in the Civil Service Regulations, but which was refused to me.

12. Finally, I respectfully beg to take this opportunity of expressing my most humble and grateful thanks to Government, for their patient, just and unprejudiced disposal of the original case against me, and should the Government in the present instance (as I take courage to hope), consider my explanation satisfactory, I earnestly and respectfully pray, that they will be pleased to terminate my anxiety and direct my restoration, with retrospective effect.

PERAMBUR BARRACKS ROAD,
MADRAS.
28th March 1894.

I beg to remain,
Honorable Sir,
Your most obedient and humble servant,

H. M. J. McPherson
Lt. Col. Steward
General Hospital

APPENDIX A.

*Notes on the Auditor's report on the audit of the accounts of the Head Steward,
General Hospital, from October 1891 to October 1893.*

NOTES.

1. Of the accounts audited, I am only responsible for 19 months' accounts, viz.,
from October 1891 to 4th May 1893, the date
of my suspension.

Extract from the Auditor's report.

Para. 1. "I audited the accounts of the Steward from
October 1891 to October 1893 inclusive."

2. The italics are mine. This statement is incorrect and placed as it is in the

Para. 2. "On a former occasion the Accountant-General was asked to examine the accounts of 3 months—
May to June 1891, and to suggest any improvement
in the form of accounts, so as to simplify them as they
were then kept in a very confused state."

opening para. of the Auditor's report, is likely
to produce a very prejudicial effect. The
actual reasons (vide Senior Medical Officer's
letter, dated 27th July 1891, to the Account-
ant General) were :—

- (1) To test the correctness of the Accounts
- (2) To have the opinion of an expert on the then system.
- (3) To effect, if necessary, improvements in the system, and
- (4) To arrange for a regular out-side audit

No mention was made in the letter, of the Accounts having been kept in a "*very confused state*." Next turning to Mr. Pinto's report of the 31st August 1891, which formed an enclosure to the letter of the Accountant-General, dated 3rd September 1891, No. 2525, he records the following satisfactory testimony to the state of the accounts **then kept by me.**

"Lastly, I have to remark that on the whole the Steward's accounts are satisfactory and they have been carefully and neatly kept."

3. The suggestions made by Mr. Pinto in 1891, were to dispense with the separate

Para. 2. "I accordingly reported upon the accounts or subsidiary accounts A to D and to open a
and submitted the necessary forms." new set of cash-books (vide para. 6 of his
report referred to above) in the form prescribed by him. The "necessary forms" were
adopted in their entirety, and the new set of cash-books accordingly maintained, but as it
was not found practicable to dispense with the four subsidiary account-books, they were
also kept up, under the orders of the Senior Medical Officer, *in addition to the cash-books*
prescribed by the Auditor. It will therefore be apparent that no relief was afforded me
and the maintenance of an elaborate set of cash-books was *added to the accounts then*
maintained.

4. As a matter of fact, the cash-books were maintained in the form prescribed

Para. 3. "The Steward, I regret to state, has very
strangely failed to carry out from the outset the most
important part of the prescribed check." by the Auditor, the subsidiary books were
daily posted and the "cash payments" and
"cash receipt" books, which two constitute
the cash-books, have been kept in order and in due form. The daily balances were exhibit-
ed in a plus memo on the right hand margin of the "cash receipt" book and a monthly

total of "receipts" and "payments" shewn under each head in the respective cash-books. Appendix B will shew how the cash accounts were kept and the balances arrived at.

5. The word "again" as used here is misleading. As shewn in para. 1 above, there was no confusion before; on the contrary, the Auditor himself remarked that my accounts were satisfactory and had been "carefully and neatly kept." As already shewn the accounts which came under the present audit were in proper form and order and the only difference was in arriving at the correct balance under each specific head, and this was owing to items of payments under one head being necessarily made, for want of a permanent advance, from the balances appertaining to other heads and for this I was not responsible.

Para. 3. "And thereby again allowed the accounts to drift into such confusion that I had to give no small amount of my attention to them for nearly the last three weeks."

6. The "check" on which the Auditor lays so much stress would not be a simple matter, as he makes it appear, unless with a trained establishment, and the old method of check which satisfied the monthly audit Committee of 3 Medical Officers, who periodically scrutinized my accounts, was in point of fact pursued. The form of cash-book provided for the total cash balance being checked by the totals of the balances of the specific heads under which receipts and charges were classified, and the new scheme also provided for a verification of the balances under the several heads by working out the details of which they were made up from the subsidiary books. An attempt was made to strike out the several subsidiary balances as set forth, but as I could not reconcile the balances under each head in the vertical columns, in consequence of out-standing adjustments (for want of permanent advance to purchase ingredients, &c., under the new purveyance system) I simply confined myself to the monthly totals under each vertical column in the two cash-books and maintained the net balance as deduced by the daily plus and minus memo in the cash receipt book, and abided my time and opportunity to work out the balances under each vertical column correctly. Moreover, the manner in which these balances have since been brought out by the Auditor, by minus signs "omitting items appearing on both sides" shows that it was no easy system for an untrained accountant burdened with other work to grasp it without further instruction, and it will be seen in para. 13 of this appendix, **how the Auditor has himself erred** in endeavouring to verify the balances under the head of "Deposits" on the 31st October 1893, thereby shewing that it was not altogether a simple matter, for one placed as I was, to do.

Para. 4. "The check I speak of was a very simple one, that is to say, to make out the monthly totals of the several vertical columns of the cash-book and to strike out the balances under each column, in order to verify the results with the respective subsidiary books."

of fact pursued. The form of cash-book provided for the total cash balance being checked by the totals of the balances of the specific heads under which receipts and charges were classified, and the new scheme also provided for a verification of the balances under the several heads by working out the details of which they were made up from the subsidiary books. An attempt was made to strike out the several subsidiary balances as set forth, but as I could not reconcile the balances under each head in the vertical columns, in consequence of out-standing adjustments (for want of permanent advance to purchase ingredients, &c., under the new purveyance system) I simply confined myself to the monthly totals under each vertical column in the two cash-books and maintained the net balance as deduced by the daily plus and minus memo in the cash receipt book, and abided my time and opportunity to work out the balances under each vertical column correctly. Moreover, the manner in which these balances have since been brought out by the Auditor, by minus signs "omitting items appearing on both sides" shows that it was no easy system for an untrained accountant burdened with other work to grasp it without further instruction, and it will be seen in para. 13 of this appendix, **how the Auditor has himself erred** in endeavouring to verify the balances under the head of "Deposits" on the 31st October 1893, thereby shewing that it was not altogether a simple matter, for one placed as I was, to do.

7. These remarks might aptly apply to one who had no other work, but booking of accounts to do. The Auditor is apparently not aware of the nature of my multifarious duties, in addition to which I had no less than 7 cash and subsidiary account books, as specified in the margin, to keep and to write up daily myself, (I might here note, that these books have, during my whole tenure of office of 8 years, been kept by no-body, but myself). Worried and harassed as I was in various ways by duties of all kinds, I could not concentrate my time and attention sufficiently on the account books alone, and the verification of these balances was a task of no light difficulty, which, it is significant to note, the Auditor, in dealing with the accounts

Para. 4. "To one quite conversant with the accounts as the Steward should be, the work would not require more than half a day in each month."

than 7 cash and subsidiary account books, as specified in the margin, to keep and to write up daily myself, (I might here note, that these books have, during my whole tenure of office of 8 years, been kept by no-body, but myself). Worried and harassed as I was in various ways by duties of all kinds, I could not concentrate my time and attention sufficiently on the account books alone, and the verification of these balances was a task of no light difficulty, which, it is significant to note, the Auditor, in dealing with the accounts

- | | |
|--|---------------|
| 1 Cash payments | } Cash-books. |
| 1 Cash receipts | |
| 1 Departmental purchase of diets, &c., register. | |
| 1 Sanitary contingent register. | |
| 1 Personal Ledger of private money of patients. | |
| 1 Register of valuables of patient in custody. | |
| 1 Register of Hospital stoppages. | |

7

no light difficulty, which, it is significant to note, the Auditor, in dealing with the accounts

in 1891, exonerated me from blame in the following terms "**I might here remark (he, the Steward) committed the error merely from want of knowledge of account-keeping, the more so from having to deal with many books with separate balances, and I would, under the circumstances exonerate him, &c.**"

8. What the "other irregularities" are, the Auditor takes care not to disclose. The alleged deficiency is non-existent. There have, however, been errors which gave an appearance of a deficiency of a net amount of Rs. 190-3-2, as shewn in the Auditor's "statement showing particulars of deficiency."

Para. 5. "As the result of this neglect, apart from other irregularities in the accounts which do not involve actual loss, a deficiency was allowed to occur in the amount of the actual cash balances of a sum of Rs. 190-3-2, made up of 18 items as detailed in one of the accompanying statements."

The principal items of the errors which went to show a deficiency in cash balances are as follows:

5th May 1892	...	...	Rs. 30
7th " "	...	...	" 100
27th " "	...	...	" 10
			140

These occurred in the plus and minus memo of the daily cash balance, in the mechanical process of adding and subtracting. In the other two instances, viz.,

18th June 1892	...	...	Rs. 65
27th " "	...	...	" 2

the errors occurred in the same memo and arose from the amount being deducted instead of being added. The plus and minus memo is maintained on the right hand margin of the cash receipt-book and is daily worked out by adding and subtracting the net receipts and payments to and from the balances respectively, to show the daily balance after each transaction. In this process the errors occurred. To make this clear, a copy of the cash account for May 1892, and another for June 1892 are attached, marked B and C. The errors, as they occurred, in the hurry of business, are denoted in red ink. It will be observed that the main discrepancies quoted by the Auditor are confined to two months only, viz., May and June 1892 and are, I beg to submit, chiefly attributable to the confusion at the time of the introduction of the Departmental Purchase system in 1st April 1892, in lieu of the old contract system, and which added considerably to the duties then required of me. By this system purchases of cooking ingredients, &c. had to be made from the local market, stored and issued daily to the kitchen. The purchases were made from the general balances, in the absence of a contingent or permanent advance, and hence confusion arose and to make my position more embarrassing at this time, my 1st assistant absconded in May 1892, owing to pecuniary difficulties and I had to work almost single handed, having only one assistant to fall back upon. The pressure at the time was therefore very great and I labored under serious disadvantages.

Notes on the statements attached to the Auditor's report.

9. The balance on 31st October 1893, is shewn to be ...Rs. 6 6 1
 "Statement showing particulars of the balance given of which the amount "unpaid
 in column 1 of the cash-book." from accounts in September
 and October 1893, and which does not concern me is ...Rs. 0 13 4
 thus leaving a balance of ...Rs. 5 8 9
 said to be "unpaid out of the sums drawn from Government for payment up
 to 31st January 1893." This balance includes the undisbursed pay of servants,

which was "short drawn" as follows on pay bill for October 1891
on the bill for November 1891

Rs.	2	0	0
Rs.	3	9	9
Rs.	5	9	9

including an over-payment of 1 anna sometime in November 1892)
and which was not included, as it should have been in the gross amount of
payments in the accounts for October and November 1891. The acquittance
roll shows that the amount has been paid and that it is not a balance. Hence
the amount remains to my credit.

10. In this statement, the Auditor includes an item of Rs. 15-0-0

"Statement showing particulars of the balance given as an unpaid balance up to
in column 2 of the cash-book."

31st August 1892. Of this
amount, the temporary established acquittance roll shows that...
was actually paid to two Lascars in August 1892, but owing to its non-adjust-
ment in the cash-book it is still shewn as an out-standing balance. Of the
balance of Rs. 3-0-0 a sum of
was according to the acquittance roll of the temporary establishment, included
in the payments made to "Extra Servants" in July 1892, but was omitted from
the cash-book, owing to the net amount having been booked instead of the
gross amount of salaries paid to extra servants. As to the balance of Rs. 0-5-3,
I regret to say, I was not able to trace it. Excluding this amount, the balance
under column 2 is thus over-stated by
which should therefore be taken to my credit.

Rs. 12 0 0

Rs. 2 10 9

Rs. 14 10 9

11. Of the amounts shewn in this statement the following items have

"Statement showing particulars of the balance given actually been paid as ascer-
in column 3 of the cash-book." tained by me from the parties
concerned and whose duplicate receipts, will be produced, when asked for.

(1) Industrial School ... Rs. 1 0 0

(2) Holmes and Co. ... Rs. 2 2 0

These items were by oversight not brought to account as payments in the
cash-book and ... Rs. 3 2 0
should therefore be placed to my credit. The other items amounting to
Rs. 67-13-1 remain to be paid to the parties shewn from the balance in hand.
The largest item of Rs. 80-7-2 concerns the account for October 1893 and
likewise also the item of Rs. 565-4-0 which goes to shew, according to the
Auditor, a "net excess debit on 31st October 1893 of Rs. 416-15-11," refers
to transactions after my time.

12. As to this statement I have nothing to say as it concerns the

"Statement, showing particulars of the balance given month of August 1893. As
in column 4 of the cash-book." before observed, I submit, it is
to be regretted the Auditor did not confine himself to the accounts up to 4th
May 1893.

13. This statement which, for convenience, I have sub-divided into

"Statement showing particulars of the balance given parts I and II, the former de-
in column 5 of the cash book." noting the payments from the
balance at credit on 1st October 1891, and the latter the balance from deposits
on 31st October 1893, when compared with the personal deposit account of
private monies of patients, which I have brought out in an additional column,
is incorrect as the following comparative statement will shew.

No.		Auditor's Statement.			Personal Deposit Account Book.			Difference.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
PART I.										
	Balance at credit—1st October 1891	659	1	4				659	1	4
	Payments subsequently made from the above.									
1	Arnachellum	1	4	5						
2	Sherekhan	27	0	0						
3	Andrews	95	0	0						
4	W. Hodges	3	0	0						
5	Bank	265	1	9						
6	Commissioner of Police	143	3	8						
7	Do.	44	8	3						
8	Do.	1	14	0						
9	Trotter and Co.	8	8	0	589	8	1	0	0	0
								538	6	5
PART II.										
					69	9	3			
								120	10	11
10	J. C. Kewon	2	0	0						
11	Atchutta Nair	6	8	2						
12	Girduree	2	4	1						
13	Eliah Bay	10	3	3						
14	Ramje Ram Doss	1	2	6						
15	Ramasawmy	0	8	0						
16	Nitchallan	9	8	0						
17	T. Clark	6	0	0						
18	C. Dance	240	0	0						
19	Kristnasawmi	0	3	10						
20	Mohideen Batcha	0	12	0						
21	Thungavalu Mudaliar	8	2	0						
22	H. Mollan	0	7	0						
23	Baptist	10	0	0						
24	Narainsawmy Reddy	0	6	0						
25	T. Bons	451	0	0						
26	Ponnappa Mudaly	1	1	0						
27	S. Partridge	10	0	0						
28	Murphy	166	0	0	926	1	10	166	0	0
	Balance 31st October 1893				995	11	1	995	11	1

N. B. It may here be noted that the identical items which make up a sum of Rs. 51-1-8 are, strangely enough, shewn in one place as payments and again in another as balances, and if it were not for this, the balances in the Auditor's Statement and in the cash-book could never have agreed.

In part I, the Auditor has incorrectly included items which were not paid from the balance at credit on 1st October 1891; and in part II, items paid away long before 31st October 1893, were also incorrectly included and shewn as balances on that date. The gross amount shewn as balance on 31st October 1893, viz., ... Rs. 995 11 1 is also incorrect, as the personal deposit account shews that the actual balance on that date, comprising items 18, 22 & 25 to 28 was only ... Rs. 868 8 0

and that the items comprising the net balance from the balance at credit on 1st October 1891, viz., ... Rs. 120 10 11 and Atchutta Menons deposit (item No. 11) ... 6 8 2 have been paid and acquitted by the payees in the Personal Deposit Account, thus shewing an excess in the cash balance of ... Rs. 127 3 1 which should therefore be placed to my credit.

14. This statement is a sort of an account current of monies received and paid

"Statement showing particulars of the balance given on account of replacing broken Instrument
in column 7 of the cash-book." and lost Linen. It includes several items of transactions after my leaving the Hospital and shews a balance in hand of Rs. 93-5-9 to meet due bills. There seems to be nothing in this statement requiring any particular remarks from me.

15. I have no remarks to offer on this statement, beyond that the amount of "Statement showing particulars of the balance given Rs. 105-12-1 will have to be recovered by in column 8 of the cash-book." a contingent bill on account of advances made and the balances adjusted accordingly.

16. The following statement will show at a glance the result of the explanations made in the foregoing paragraphs.

The amount for which I have been held responsible according to the "statement shewing particulars of deficiency" is Rs. 190 3 2 and deducting from this amount the following items to my credit, as explained in the Appendix.

Permanent Establishment Column 1	...	...	Rs. 5 9 9
Temporary " " 2	...	...	" 14 10 9
Diets, &c. " " 3	...	...	" 3 2 0
Personal Deposits of } patients' private money }	" 5	...	" 127 3 1
amounting to	...	...	Rs. 150 9 7
the balance at present unexplained is	...	...	Rs. 39 9 7
in which amount, as previously observed, is included a sum of...	...	...	Rs. 12 3 2
appearing in the books as unadjusted prior to 1st October 1891, thus shewing a net unexplained amount of	...	...	Rs. 27 6 5
on the present audit.			

Madras.
28 March 1894

W. H. J. McPherson
Late S & S Steward
General Hospital

Submitted through the Surgeon-General with the Government of Madras.

TO

THE HONORABLE J. F. PRICE, C. S. I.,

CHIEF SECRETARY TO GOVERNMENT,

FORT ST. GEORGE.

HONORABLE SIR,

I beg respectfully to submit, through the Surgeon-General, the explanation called for by Government, in their Endorsement, dated 4th January 1894, No. 3, on the complaints lodged against me by the Chief Superintendent in charge of the outside audits, as regards the manner in which the accounts of the Head Steward of the General Hospital were kept from October 1891 to October 1893.

2. Considering that it would be more convenient were I to deal with the Auditor's report, para. by para. I have relegated to an appendix all the complicated and intricate matters of accounts dwelt upon in his report. My replies to the first six paras. of the report, are given in juxtaposition to his remarks and the statements have been recast or explained in the way they ought to be.

3. I shall now deal with the main features of the charge, as bearing directly upon my character as a public servant.

4. That there is no foundation for the alleged confusion of the accounts *previous* to October 1891, is proved by the Auditor's favourable report thereon, to which attention is respectfully invited, concluding with the remark that "**the Steward's accounts are satisfactory and have been carefully and neatly kept.**" Mr. Pinto appears therefore to have been writing "without book," when he launched this charge against me.

5. As to the incorrect adjustment of the value of certain service books referred to in paras. 7 and 8 of the Auditor's report, I beg to submit, that I am not responsible for it, as it occurred months *after* I had left the Hospital; and for the same reason I am not answerable for several items included in the statements appended to the Auditor's reports, which relate to transactions and accounts subsequent to *4th May 1893*. It would, I might add, have been more convenient for the purposes of my explanation, if the audit report had been confined *up to the period* of my suspension, and had not mixed up items for which I could not be held accountable.

6. The present audit has, I respectfully submit, been neither thorough nor accurate, firstly, because the subsidiary registers and account books were apparently not at all examined and compared with the cash abstracts, and secondly, because a supposed deficiency of Rs. 190-3-2 has been brought out by the Auditor, **while no such deficit actually exists.** With all the trouble, mental worry and sickness brought on by my suspension and the present investigation, I have, it will be observed, been able to account for Rs. 150-9-7, and if sufficient time and proper assistance had been allowed, I would, I feel certain, have been able to account for the small difference of Rs. 39-9-7, which includes a sum of Rs. 12-3-2, remaining unadjusted in connection with the audit of 1891; so that in point of fact only a small sum of Rs. 27-6-5 remains unexplained.

7. The 6 statements appended to the Auditor's report, do not show in what way the cash accounts kept by me were wrong; nor do they allow for the various set-offs that should be placed to my credit.

8. I admit there are a few omissions and inaccuracies, owing to the hurried way in which the entries were carried forward from the subsidiary registers and inserted in the plus and minus Memo of the cash-book, but no errors whatever exist in the subsidiary registers which were examined and passed by the monthly audit Committee, and I beg to observe that **the very patent and natural manner in which these slight mistakes in booking have found their way into my accounts, is my chief defence**; and after consideration of the peculiar position in which I was placed, overburdened with work and having an insufficient establishment at my disposal, I trust it will not for a moment be supposed by Government, that I was actuated by improper motives in committing these slips of the pen. In fact, the transactions and balances of *each day* came daily under the scrutiny of the Senior Medical Officer and monthly under the audit of a committee of three Medical Officers, and it will be evident that no sane man would have been so rash as to have openly risked detection and consequent forfeiture of character and appointment with loss of security (Rs. 2,000 with interest of about Rs. 700 accruing up to date), for such comparatively small amounts. **The nature of these mistakes and the readily detectable place in the accounts in which they occur, taken in combination with the complicated character of the plus and minus entries and net adjustment figures detailed in the deficiency statement, clearly shew that they are, as I have already observed, arithmetical mistakes, purely accidental and caused by the hurried manner in which the balances were struck,** and that if it were not for some confusion and doubts in the accounts at the time, caused

1. I had paid Rs. 183-11-0 out of my pocket to square the balance of February 1892, but recouped it in March 1892, on discovering an error to that amount in the earlier entries of the month.

2. The balance for November 1892, was found understated to the extent of Rs. 210, but I rectified it, before the accounts of the month were closed.

by the departmental purchases, an innovation which threw the routine work for some time into disorder, I would have detected the errors myself, and adjusted the difference as I did on two occasions, as shown in the margin, with the cognizance of the Senior Medical Officer.

9. Petty mistakes of this kind occur in every public office, even in the most important statements and returns; and it is unnecessary perhaps for me to point out that a large establishment is maintained in the Acct.-General's Office, for the sole purpose of making transfer entries and rectifying incorrect accounts. Encumbered as I was with the multifarious duties appertaining to the office of Steward, it was no easy matter, I respectfully submit, for me to have been my own Accountant and Cashier too. Besides other executive duties, I had to receive and disburse all monies, hold custody of the Cash and keep two cash-books myself, as well as five subsidiary books connected therewith. Therefore, my time and attention were never concentrated on Account work alone, and I have been frequently called away in the midst of monetary transactions, to attend to some emergent call, to receive the valuable effects of dying or deceased patients, to write or attest their wills and in various other ways. Often too I have had to leave my office suddenly with large sums of money, laid out for payments, to the care of one of my Assistants, or in their absence to that of a peon. It is needless for me to take up the time of Government, by recounting the many and manifold interruptions, that must occur in a large establishment, like the General Hospital, in the work of the Hd. Steward; and in the circumstances, I beg respectfully to invite attention to what has already been advanced in para. 11 of my memorial and in other portions of that document, and of my explanation to the Surgeon-General.

10. Taking all these circumstances into consideration, I earnestly trust the

Government will be pleased to exonerate me from the charge of any wilful negligence or tampering with the accounts.

11. According to the abstract statement given at the close of my detached explanation, it will be observed that only the small amount of Rs. 39-9-7, has still to be explained, and as this amount includes a sum of Rs. 12-3-2, remaining unadjusted in connection with the audit of 1891, only Rs. 27-6-5, in point of fact remains to be explained. I feel certain, that even this amount would have been accounted for, in my present explanation, had I been allowed to utilize the services of a professional accountant (as I requested) who was willing to assist me, instead of the clerk placed at my disposal by the Secretary to the Surgeon-General, who was practically useless. The Government can, I feel certain, well understand, why it was necessary for me to invoke professional aid, and not trust to my individual efforts at this juncture, considering that for the last 11 months, I have had this unfortunate charge hanging over my head, and have had to prepare and submit from time to time, lengthy explanations to meet other charges previously laid. The condition of my mind, under these circumstances, can well be better imagined than described, and added to all this, I have had the terribly painful experience of having had to find the 'ways and means' to support a family, without even the small 'maintenance allowance' which a merciful Government has provided in the Civil Service Regulations, but which was refused to me.

12. Finally, I respectfully beg to take this opportunity of expressing my most humble and grateful thanks to Government, for their patient, just and unprejudiced disposal of the original case against me, and should the Government in the present instance (as I take courage to hope), consider my explanation satisfactory, I earnestly and respectfully pray, that they will be pleased to terminate my anxiety and direct my restoration, with retrospective effect.

PERAMBUR BARRACKS ROAD,
MADRAS.
28th March 1894.

I beg to remain,
Honorable Sir,
Your most obedient and humble servant,

Sgt. M. J. M. Pearson
Lieut. H. H. Steward
General Hospital

APPENDIX A.

*Notes on the Auditor's report on the audit of the accounts of the Head Steward,
General Hospital, from October 1891 to October 1893.*

NOTES.

1. Of the accounts audited, I am only responsible for 19 months' accounts, viz.,
from October 1891 to 4th May 1893, the date of my suspension.

Extract from the Auditor's report.

Para. 1. "I audited the accounts of the Steward from October 1891 to October 1893 inclusive."

2. The italics are mine. This statement is incorrect and placed as it is in the opening para. of the Auditor's report, is likely to produce a very prejudicial effect. The actual reasons (vide Senior Medical Officer's letter, dated 27th July 1891, to the Accountant General) were:—

Para. 2. "On a former occasion the Accountant-General was asked to examine the accounts of 3 months—May to June 1891, and to suggest any improvement in the form of accounts, so as to simplify them as they were then kept in a very confused state."

- (1) To test the correctness of the Accounts
- (2) To have the opinion of an expert on the then system
- (3) To effect, if necessary, improvements in the system, and
- (4) To arrange for a regular out-side audit

No mention was made in the letter, of the Accounts having been kept in a "very confused state." Next turning to Mr. Pinto's report of the 31st August 1891, which formed an enclosure to the letter of the Accountant-General, dated 3rd September 1891, No. 2525, he records the following satisfactory testimony to the state of the accounts **then kept by me.**

"Lastly, I have to remark that on the whole the Steward's accounts are satisfactory and they have been carefully and neatly kept."

3. The suggestions made by Mr. Pinto in 1891, were to dispense with the separate

Para. 2. "I accordingly reported upon the accounts or subsidiary accounts A to D and to open a new set of cash-books (vide para. 6 of his report referred to above) in the form prescribed by him. The "necessary forms" were adopted in their entirety, and the new set of cash-books accordingly maintained, but as it was not found practicable to dispense with the four subsidiary account-books, they were also kept up, under the orders of the Senior Medical Officer, in addition to the cash-books prescribed by the Auditor. It will therefore be apparent that no relief was afforded me and the maintenance of an elaborate set of cash-books was added to the accounts then maintained.

4. As a matter of fact, the cash-books were maintained in the form prescribed

Para. 3. "The Steward, I regret to state, has very strangely failed to carry out from the outset the most important part of the prescribed check." by the Auditor, the subsidiary books were daily posted and the "cash payments" and "cash receipt" books, which two constitute the cash-books, have been kept in order and in due form. The daily balances were exhibited in a plus memo on the right hand margin of the "cash receipt" book and a monthly

total of "receipts" and "payments" shewn under each head in the respective cash-books. Appendix B will shew how the cash accounts were kept and the balances arrived at.

5. The word "again" as used here is misleading. As shewn in para. 1 above, there was no confusion before; on the contrary, the Auditor himself remarked that my accounts were satisfactory and had been "carefully and neatly kept." As already shewn the accounts which came under the present audit were in proper form and order and the only difference was in arriving at the correct balance under each specific head, and this was owing to items of payments under one head being necessarily made, for want of a permanent advance, from the balances appertaining to other heads and for this I was not responsible.

Para. 3. "And thereby again allowed the accounts to drift into such confusion that I had to give no small amount of my attention to them for nearly the last three weeks."

6. The "check" on which the Auditor lays so much stress would not be a simple matter, as he makes it appear, unless with a trained establishment, and the old method of check which satisfied the monthly audit Committee of 3 Medical Officers, who periodically scrutinized my accounts, was in point of fact pursued. The form of cash-book provided for the total cash balance being checked by the totals of the balances of the specific heads under which receipts and charges were classified, and the new scheme also provided for a verification of the balances under the several heads by working out the details of which they were made up from the subsidiary books. An attempt was made to strike out the several subsidiary balances as set forth, but as I could not reconcile the balances under each head in the vertical columns, in consequence of out-standing adjustments (for want of permanent advance to purchase ingredients, &c., under the new purveyance system) I simply confined myself to the monthly totals under each vertical column in the two cash-books and maintained the net balance as deduced by the daily plus and minus memo in the cash receipt book, and abided my time and opportunity to work out the balances under each vertical column correctly. Moreover, the manner in which these balances have since been brought out by the Auditor, by minus signs "omitting items appearing on both sides" shows that it was no easy system for an untrained accountant burdened with other work to grasp it without further instruction, and it will be seen in para. 13 of this appendix, **how the Auditor has himself erred** in endeavouring to verify the balances under the head of "Deposits" on the 31st October 1893, thereby shewing that it was not altogether a simple matter, for one placed as I was, to do.

Para. 4. "The check I speak of was a very simple one, that is to say, to make out the monthly totals of the several vertical columns of the cash-book and to strike out the balances under each column, in order to verify the results with the respective subsidiary books."

of fact pursued. The form of cash-book provided for the total cash balance being checked by the totals of the balances of the specific heads under which receipts and charges were classified, and the new scheme also provided for a verification of the balances under the several heads by working out the details of which they were made up from the subsidiary books. An attempt was made to strike out the several subsidiary balances as set forth, but as I could not reconcile the balances under each head in the vertical columns, in consequence of out-standing adjustments (for want of permanent advance to purchase ingredients, &c., under the new purveyance system) I simply confined myself to the monthly totals under each vertical column in the two cash-books and maintained the net balance as deduced by the daily plus and minus memo in the cash receipt book, and abided my time and opportunity to work out the balances under each vertical column correctly. Moreover, the manner in which these balances have since been brought out by the Auditor, by minus signs "omitting items appearing on both sides" shows that it was no easy system for an untrained accountant burdened with other work to grasp it without further instruction, and it will be seen in para. 13 of this appendix, **how the Auditor has himself erred** in endeavouring to verify the balances under the head of "Deposits" on the 31st October 1893, thereby shewing that it was not altogether a simple matter, for one placed as I was, to do.

7. These remarks might aptly apply to one who had no other work, but booking of accounts to do. The Auditor is apparently not aware of the nature of my multifarious duties, in addition to which I had no less than 7 cash and subsidiary account books, as specified in the margin, to keep and to write up daily myself, (I might here note, that these books have, during my whole tenure of office of 8 years, been kept by no-body, but myself). Worried and harassed as I was in various ways by duties of all kinds, I could not concentrate my time and attention sufficiently on the account books alone, and the verification of these balances was a task of no light difficulty, which, it is significant to note, the Auditor, in dealing with the accounts

Para. 4. "To one quite conversant with the accounts as the Steward should be, the work would not require more than half a day in each month."

than 7 cash and subsidiary account books, as specified in the margin, to keep and to write up daily myself, (I might here note, that these books have, during my whole tenure of office of 8 years, been kept by no-body, but myself). Worried and harassed as I was in various ways by duties of all kinds, I could not concentrate my time and attention sufficiently on the account books alone, and the verification of these balances was a task of no light difficulty, which, it is significant to note, the Auditor, in dealing with the accounts

- 1 Cash payments
- 1 Cash receipts
- 1 Departmental purchase of diets, &c., register.
- 1 Sanitary contingent register.
- 1 Personal Ledger of private money of patients.
- 1 Register of valuables of patient in custody.
- 1 Register of Hospital stoppages.

7

in 1891, exonerated me from blame in the following terms "**I might here remark (he, the Steward) committed the error merely from want of knowledge of account-keeping, the more so from having to deal with many books with separate balances, and I would, under the circumstances exonerate him, &c.**"

8. What the "other irregularities" are, the Auditor takes care not to disclose.

Para. 5. "As the result of this neglect, apart from other irregularities in the accounts which do not involve actual loss, a deficiency was allowed to occur in the amount of the actual cash balances of a sum of Rs. 190-3-2, made up of 18 items as detailed in one of the accompanying statements."

The principal items of the errors which went to show a deficiency in cash balances are as follows:

5th May 1892	...	...	Rs. 30
7th " "	...	...	" 100
27th " "	...	...	" 10
			140

These occurred in the plus and minus memo of the daily cash balance, in the mechanical process of adding and subtracting. In the other two instances, viz.,

18th June 1892	...	...	Rs. 65
27th " "	...	...	" 2

the errors occurred in the same memo and arose from the amount being deducted instead of being added. The plus and minus memo is maintained on the right hand margin of the cash receipt-book and is daily worked out by adding and subtracting the net receipts and payments to and from the balances respectively, to show the daily balance after each transaction. In this process the errors occurred. To make this clear, a copy of the cash account for May 1892, and another for June 1892 are attached, marked B and C. The errors, as they occurred, in the hurry of business, are denoted in red ink. It will be observed that the main discrepancies quoted by the Auditor are confined to two months only, viz., May and June 1892 and are, I beg to submit, chiefly attributable to the confusion at the time of the introduction of the Departmental Purchase system in 1st April 1892, in lieu of the old contract system, and which added considerably to the duties then required of me. By this system purchases of cooking ingredients, &c. had to be made from the local market, stored and issued daily to the kitchen. The purchases were made from the general balances, in the absence of a contingent or permanent advance, and hence confusion arose and to make my position more embarrassing at this time, my 1st assistant absconded in May 1892, owing to pecuniary difficulties and I had to work almost single handed, having only one assistant to fall back upon. The pressure at the time was therefore very great and I labored under serious disadvantages.

Notes on the statements attached to the Auditor's report.

9. The balance on 31st October 1893, is shewn to be ...Rs. 6 6 1

"Statement showing particulars of the balance given of which the amount "unpaid in column 1 of the cash-book."

from accounts in September and October 1893, and which does not concern me is	...	...	Rs. 0 13 4
thus leaving a balance of	...	...	Rs. 5 8 9

said to be "unpaid out of the sums drawn from Government for payment up to 31st January 1893." This balance includes the undisbursed pay of servants,

which was "short drawn" as follows on pay bill for October 1891
on the bill for November 1891

Rs. 2 0 0
Rs. 3 9 9
Rs. 5 9 9

(including an over-payment of 1 anna sometime in November 1892)
and which was not included, as it should have been in the gross amount of
payments in the accounts for October and November 1891. The acquittance
roll shows that the amount has been paid and that it is not a balance. Hence
the amount remains to my credit.

10. In this statement, the Auditor includes an item of Rs. 15-0-0

"Statement showing particulars of the balance given as an unpaid balance up to
in column 2 of the cash-book."

31st August 1892. Of this
amount, the temporary established acquittance roll shows that...

Rs. 12 0 0
was actually paid to two Lascars in August 1892, but owing to its non-adjust-
ment in the cash-book it is still shewn as an out-standing balance. Of the
balance of Rs. 3-0-0 a sum of

Rs. 2 10 9
was according to the acquittance roll of the temporary establishment, included
in the payments made to "Extra Servants" in July 1892, but was omitted from
the cash-book, owing to the net amount having been booked instead of the
gross amount of salaries paid to extra servants. As to the balance of Rs. 0-5-3,
I regret to say, I was not able to trace it. Excluding this amount, the balance
under column 2 is thus over-stated by
Rs. 14 10 9
which should therefore be taken to my credit.

11. Of the amounts shewn in this statement the following items have

"Statement showing particulars of the balance given actually been paid as ascer-
in column 3 of the cash-book." tained by me from the parties
concerned and whose duplicate receipts, will be produced, when asked for.

(1) Industrial School ... Rs. 1 0 0

(2) Holmes and Co. ... Rs. 2 2 0

These items were by oversight not brought to account as payments in the
cash-book and ...
should therefore be placed to my credit. The other items amounting to
Rs. 67-13-1 remain to be paid to the parties shewn from the balance in hand.
The largest item of Rs. 80-7-2 concerns the account for October 1893 and
likewise also the item of Rs. 565-4-0 which goes to shew, according to the
Auditor, a "net excess debit on 31st October 1893 of Rs. 416-15-11," refers
to transactions after my time.

12. As to this statement I have nothing to say as it concerns the

"Statement, showing particulars of the balance given month of August 1893. As
in column 4 of the cash-book."

before observed, I submit, it is
to be regretted the Auditor did not confine himself to the accounts up to 4th
May 1893.

13. This statement which, for convenience, I have sub-divided into

"Statement showing particulars of the balance given parts I and II, the former de-
in column 5 of the cash book." noting the payments from the

balance at credit on 1st October 1891, and the latter the balance from deposits
on 31st October 1893, when compared with the personal deposit account of
private monies of patients, which I have brought out in an additional column,
is incorrect as the following comparative statement will shew.

No.		Auditor's Statement.						Personal Deposit Account Book.						Difference.					
PART I.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			
	Balance at credit—1st October 1891				659	1	4				659	1	4						
	Payments subsequently made from the above.																		
1	Arnachellum	1	4	5				1	4	5									
2	Sherekhan	27	0	0				27	0	0									
3	Andrews	95	0	0				95	0	0									
4	W. Hodges	3	0	0				3	0	0									
5	Bank	265	1	9				265	1	9									
6	Commissioner of Police	143	3	8				114	11	3				28	8	5			
7	Do.	44	8	3				32	5	0				12	3	3			
8	Do.	1	14	0				0	0	0				1	14	0			
9	Trotter and Co.	8	8	0	589	8	1	0	0	0	538	6	5	8	8	0			
					69	9	3				120	10	11	51	1	8			
PART II.																			
10	J. C. Kewon	2	0	0				0	0	0				2	0	0			
11	Atchutta Nair	6	8	2				6	8	2				0	0	0			
12	Girduree	2	4	1				0	0	0				2	4	1			
13	Elijah Bay	10	3	3				0	0	0				10	3	3			
14	Ramje Ram Doss	1	2	6				0	0	0				1	2	6			
15	Ramasawmy	0	8	0				0	0	0				0	8	0			
16	Nitchallan	9	8	0				0	0	0				9	8	0			
17	T. Clark	6	0	0				0	0	0				0	0	0			
18	C. Dance	240	0	0				240	0	0				0	0	0			
19	Kristnasawmi	0	3	10				0	0	0				0	3	10			
20	Mohideen Batcha	0	12	0				0	0	0				0	12	0			
21	Thungavali Mudaliar	8	2	0				0	0	0				8	2	0			
22	H. Mollan	0	7	0				0	7	0				0	0	0			
23	Baptist	10	0	0				0	0	0				10	0	0			
24	Narainsawmy Reddy	0	6	0				0	0	0				0	6	0			
25	T. Bons	451	0	0				451	0	0				0	0	0			
26	Ponnappa Mudaly	1	1	0				1	1	0				0	0	0			
27	S. Partridge	10	0	0				10	0	0				0	0	0			
28	Murphy	166	0	0	926	1	10	166	0	0	875	0	2	0	0	0			
	Balance 31st October 1893				995	11	1				995	11	1	51	1	8			

N. B. It may here be noted that the indential items which make up a sum of Rs. 51-1-8 are, strangely enough, shewn in one place as payments and again in another as balances, and if it were not for this, the balances in the Auditor's Statement and in the cash-book could never have agreed.

In part I, the Auditor has incorrectly included items which were not paid from the balance at credit on 1st October 1891; and in part II, items paid away long before 31st October 1893, were also incorrectly included and shewn as balances on that date. The gross amount shewn as balance on 31st October 1893, viz., ... Rs. 995 11 1 is also incorrect, as the personal deposit account shews that the actual balance on that date, comprising items 18, 22 & 25 to 28 was only ... Rs. 868 8 0

and that the items comprising the net balance from the balance at credit on 1st October 1891, viz., ... Rs. 120 10 11 and Atchutta Menons deposit (item No. 11) ... 6 8 2 have been paid and acquitted by the payees in the Personal Deposit Account, thus shewing an excess in the cash balance of ... Rs. 127 3 1 which should therefore be placed to my credit.

14. This statement is a sort of an account current of monies received and paid

"Statement showing particulars of the balance given on account of replacing broken instrument and lost Linen. It includes several items of transactions after my leaving the Hospital and shews a balance in hand of Rs. 93-5-9 to meet due bills. There seems to be nothing in this statement requiring any particular remarks from me.

15. I have no remarks to offer on this statement, beyond that the amount of
 "Statement showing particulars of the balance given Rs. 105-12-1 will have to be recovered by
 in column 8 of the cash-book." a contingent bill on account of advances
 made and the balances adjusted accordingly.

16. The following statement will show at a glance the result of the explanations
 made in the foregoing paragraphs.

The amount for which I have been held responsible according to the
 "statement shewing particulars of deficiency" is Rs. 190 3 2
 and deducting from this amount the following items to my credit, as explained
 in the Appendix.

Permanent Establishment Column 1	...	...	Rs. 5 9 9
Temporary " 2	...	...	Rs. 14 10 9
Diets, &c. " 3	...	...	Rs. 3 2 0
Personal Deposits of } patients' private money }	" 5	...	Rs. 127 3 1
amounting to	...	...	Rs. 150 9 7
the balance at present unexplained is	...	...	Rs. 39 9 7
in which amount, as previously observed, is included a sum of...	...	...	Rs. 12 3 2
appearing in the books as unadjusted prior to 1st October 1891, thus shewing a net unexplained amount of	...	...	Rs. 27 6 5
on the present audit.			

Madras
 28 March 1894

Sgt. M. J. Witherson,
 Late Steward
 General Hospital

Submitted through the Surgeon-General with the Government of Madras.

TO

THE HONORABLE J. F. PRICE, C. S. I.,

CHIEF SECRETARY TO GOVERNMENT,

FORT ST. GEORGE.

HONORABLE SIR,

I beg respectfully to submit, through the Surgeon-General, the explanation called for by Government, in their Endorsement, dated 4th January 1894, No. 3, on the complaints lodged against me by the Chief Superintendent in charge of the outside audits, as regards the manner in which the accounts of the Head Steward of the General Hospital were kept from October 1891 to October 1893.

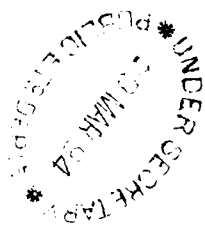
2. Considering that it would be more convenient were I to deal with the Auditor's report, para. by para. I have relegated to an appendix all the complicated and intricate matters of accounts dwelt upon in his report. My replies to the first six paras. of the report, are given in juxtaposition to his remarks and the statements have been recast or explained in the way they ought to be.

3. I shall now deal with the main features of the charge, as bearing directly upon my character as a public servant.

4. That there is no foundation for the alleged confusion of the accounts *previous* to October 1891, is proved by the Auditor's favourable report thereon, to which attention is respectfully invited, concluding with the remark that "**the Steward's accounts are satisfactory and have been carefully and neatly kept.**" Mr. Pinto appears therefore to have been writing "without book," when he launched this charge against me.

5. As to the incorrect adjustment of the value of certain service books referred to in paras. 7 and 8 of the Auditor's report, I beg to submit, that I am not responsible for it, as it occurred months *after* I had left the Hospital; and for the same reason I am not answerable for several items included in the statements appended to the Auditor's reports, which relate to transactions and accounts subsequent to *4th May 1893*. It would, I might add, have been more convenient for the purposes of my explanation, if the audit report had been confined *up to the period* of my suspension, and had not mixed up items for which I could not be held accountable.

6. The present audit has, I respectfully submit, been neither thorough nor accurate, firstly, because the subsidiary registers and account books were apparently not at all examined and compared with the cash abstracts, and secondly, because a supposed deficiency of Rs. 190-3-2 has been brought out by the Auditor, **wh'le no such deficit actually exists.** With all the trouble, mental worry and sickness brought on by my suspension and the present investigation, I have, it will be observed, been able to account for Rs. 150-9-7, and if sufficient time and proper assistance ha' been allowed, I would, I feel certain, have been able to account for the small difference of Rs. 39-9-7, which includes a sum of Rs. 12-3-2, remaining unadjusted in connection with the audit of 1891; so that in point of fact only a small sum of Rs. 27-6-5 remains unexplained.



7. The 6 statements appended to the Auditor's report, do not show in what way the cash accounts kept by me were wrong; nor do they allow for the various set-offs that should be placed to my credit.

8. I admit there are a few omissions and inaccuracies, owing to the hurried way in which the entries were carried forward from the subsidiary registers and inserted in the plus and minus Memo of the cash-book, but no errors whatever exist in the subsidiary registers which were examined and passed by the monthly audit Committee, and I beg to observe that **the very patent and natural manner in which these slight mistakes in booking have found their way into my accounts, is my chief defence**; and after consideration of the peculiar position in which I was placed, overburdened with work and having an insufficient establishment at my disposal, I trust it will not for a moment be supposed by Government, that I was actuated by improper motives in committing these slips of the pen. In fact, the transactions and balances of *each day* came daily under the scrutiny of the Senior Medical Officer and monthly under the audit of a committee of three Medical Officers, and it will be evident that no sane man would have been so rash as to have openly risked detection and consequent forfeiture of character and appointment with loss of security (Rs. 2,000 with interest of about Rs. 700 accruing up to date), for such comparatively small amounts. **The nature of these mistakes and the readily detectable place in the accounts in which they occur, taken in combination with the complicated character of the plus and minus entries and net adjustment figures detailed in the deficiency statement, clearly show that they are, as I have already observed, arithmetical mistakes, purely accidental, and caused by the hurried manner in which the balances were struck,** and that if it were not for some confusion and doubts in the accounts at the time, caused by the departmental purchases, an innovation which threw the routine work for some time into disorder, I would have detected the errors myself, and adjusted the difference as I did on two occasions, as shown in the margin, *with the cognizance of the Senior Medical Officer.*

1. I had paid Rs. 183-11-0 out of my pocket to square the balance of February 1892, but recouped it in March 1892, on discovering an error to that amount in the earlier entries of the month.

2. The balance for November 1892, was found understated to the extent of Rs. 210, but I rectified it, before the accounts of the month were closed.

9. Petty mistakes of this kind occur in every public office, even in the most important statements and returns; and it is unnecessary perhaps for me to point out that a large establishment is maintained in the Acct.-General's Office, for the sole purpose of making transfer entries and rectifying incorrect accounts. Encumbered as I was with the multifarious duties appertaining to the office of Steward, it was no easy matter, I respectfully submit, for me to have been my own Accountant and Cashier too. Besides other executive duties, I had to receive and disburse all monies, hold custody of the Cash and keep two cash-books myself, as well as five subsidiary books connected therewith. Therefore, my time and attention were never concentrated on Account work alone, and I have been frequently called away in the midst of monetary transactions, to attend to some emergent call, to receive the valuable effects of dying or deceased patients, to write or attest their wills and in various other ways. Often too I have had to leave my office suddenly with large sums of money, laid out for payments, to the care of one of my Assistants, or in their absence to that of a peon. It is needless for me to take up the time of Government, by recounting the many and manifold interruptions, that must occur in a large establishment, like the General Hospital, in the work of the Hd. Steward; and in the circumstances, I beg respectfully to invite attention to what has already been advanced in para. 11 of my memorial and in other portions of that document, and of my explanation to the Surgeon-General.

10. Taking all these circumstances into consideration, I earnestly trust the

Government will be pleased to exonerate me from the charge of any wilful negligence or tampering with the accounts.

11. According to the abstract statement given at the close of my detached explanation, it will be observed that only the small amount of Rs. 39-9-7, has still to be explained, and as this amount includes a sum of Rs. 12-3-2, remaining unadjusted in connection with the audit of 1891, only Rs. 27-6-5, in point of fact remains to be explained. I feel certain, that even this amount would have been accounted for, in my present explanation, had I been allowed to utilize the services of a professional accountant (as I requested) who was willing to assist me, instead of the clerk placed at my disposal by the Secretary to the Surgeon-General, who was practically useless. The Government can, I feel certain, well understand, why it was necessary for me to invoke professional aid, and not trust to my individual efforts at this juncture, considering that for the last 11 months, I have had this unfortunate charge hanging over my head, and have had to prepare and submit from time to time, lengthy explanations to meet other charges previously laid. The condition of my mind, under these circumstances, can well be better imagined than described, and added to all this, I have had the terribly painful experience of having had to find the 'ways and means' to support a family, without even the small 'maintenance allowance' which a merciful Government has provided in the Civil Service Regulations, but which was refused to me.

12. Finally, I respectfully beg to take this opportunity of expressing my most humble and grateful thanks to Government, for their patient, just and unprejudiced disposal of the original case against me, and should the Government in the present instance (as I take courage to hope), consider my explanation satisfactory, I earnestly and respectfully pray, that they will be pleased to terminate my anxiety and direct my restoration, with retrospective effect.

PERAMBUR BARRACKS ROAD,
MADRAS.
23th March 1894.

I beg to remain,
Honorable Sir,
Your most obedient and humble servant,

/ Sd/- M. J. M. Pherson
Late Hd. Steward
General Hospital

APPENDIX A.

*Notes on the Auditor's report on the audit of the accounts of the Head Steward,
General Hospital, from October 1891 to October 1893.*

NOTES.

1. Of the accounts audited, I am only responsible for 19 months' accounts, *viz.*,
Extract from the Auditor's report. from October 1891 to 4th May 1893, the date
Para. 1. "I audited the accounts of the Steward from of my suspension.
October 1891 to October 1893 inclusive."

2. The italics are mine. This statement is incorrect and placed as it is in the
opening para. of the Auditor's report, is likely
Para. 2. "On a former occasion the Accountant-General was asked to examine the accounts of 3 months—
May to June 1891, and to suggest any improvement to produce a very prejudicial effect. The
in the form of accounts, so as to simplify them *as they* actual reasons (vide Senior Medical Officer's
were then kept in a very confused state." letter, dated 27th July 1891, to the Account-
ant General) were :—

- (1) To test the correctness of the Accounts
- (2) To have the opinion of an expert on the then system
- (3) To effect, if necessary, improvements in the system, and
- (4) To arrange for a regular out-side audit

No mention was made in the letter, of the Accounts having been kept in a "*very confused state.*" Next turning to Mr. Pinto's report of the 31st August 1891, which formed an enclosure to the letter of the Accountant-General, dated 3rd September 1891, No. 2525, he records the following satisfactory testimony to the state of the accounts **then kept by me.**

"Lastly, I have to remark that on the whole the Steward's accounts are satisfactory and they have been carefully and neatly kept."

3. The suggestions made by Mr. Pinto in 1891, were to dispense with the separate
or subsidiary accounts A to D and to open a
Para. 2. "I accordingly reported upon the accounts and submitted the necessary forms." new set of cash-books (vide para. 6 of his
report referred to above) in the form prescribed by him. The "necessary forms" were
adopted in their entirety, and the new set of cash-books accordingly maintained, but as it
was not found practicable to dispense with the four subsidiary account-books, they were
also kept up, under the orders of the Senior Medical Officer, *in addition* to the cash-books
prescribed by the Auditor. It will therefore be apparent that no relief was afforded me
and the maintenance of an elaborate set of cash-books was *added* to the accounts then
maintained.

4. As a matter of fact, the cash-books were maintained in the form prescribed
by the Auditor, the subsidiary books were
Para. 3. "The Steward, I regret to state, has very strangely failed to carry out from the outset the most
important part of the prescribed check." daily posted and the "cash payments" and
"cash receipt" books, which two constitute
the cash-books, have been kept in order and in due form. The daily balances were exhibit-
ed in a plus memo on the right hand margin of the "cash receipt" book and a monthly

total of "receipts" and "payments" shewn under each head in the respective cash-books. Appendix B will shew how the cash accounts were kept and the balances arrived at.

5. The word "again" as used here is misleading. As shewn in para. 1 above, there

Para. 3. "And thereby again allowed the accounts to drift into such confusion that I had to give no small amount of my attention to them for nearly the last three weeks."

accounts which came under the present audit were in proper form and order and the only difference was in arriving at the correct balance under each specific head, and this was owing to items of payments under one head being necessarily made, for want of a permanent advance, from the balances appertaining to other heads and for this I was not responsible.

6. The "check" on which the Auditor lays so much stress would not be a simple

Para. 4. "The check I speak of was a very simple one, that is to say, to make out the monthly totals of the several vertical columns of the cash-book and to strike out the balances under each column, in order to verify the results with the respective subsidiary books."

of fact pursued. The form of cash-book provided for the total cash balance being checked by the totals of the balances of the specific heads under which receipts and charges were classified, and the new scheme also provided for a verification of the balances under the several heads by working out the details of which they were made up from the subsidiary books. An attempt was made to strike out the several subsidiary balances as set forth, but as I could not reconcile the balances under each head in the vertical columns, in consequence of out-standing adjustments (for want of permanent advance to purchase ingredients, &c., under the new purveyance system) I simply confined myself to the monthly totals under each vertical column in the two cash-books and maintained the net balance as deduced by the daily plus and minus memo in the cash receipt book, and abided my time and opportunity to work out the balances under each vertical column correctly. Moreover, the manner in which these balances have since been brought out by the Auditor, by minus signs "omitting items appearing on both sides" shows that it was no easy system for an untrained accountant burdened with other work to grasp it without further instruction, and it will be seen in para. 13 of this appendix, **how the Auditor has himself erred** in endeavouring to verify the balances under the head of "Deposits" on the 31st October 1893, thereby shewing that it was not altogether a simple matter, for one placed as I was, to do.

7. These remarks might aptly apply to one who had no other work, but booking

Para. 4. "To one quite conversant with the accounts as the Steward should be, the work would not require more than half a day in each month."

than 7 cash and subsidiary account books, as specified in the margin, to keep and to write up daily myself, (I might here note, that these books have, during my whole tenure of office of 8 years, been kept by no-body, but myself). Worried and harassed as I was in various ways by duties of all kinds, I could not concentrate my time and attention sufficiently on the account books alone, and the verification of these balances was a task of

no light difficulty, which, it is significant to note, the Auditor, in dealing with the accounts

was no confusion before; on the contrary, the Auditor himself remarked that my accounts were satisfactory and had been "carefully and neatly kept." As already shewn the

matter, as he makes it appear, unless with a trained establishment, and the old method of check which satisfied the monthly audit Committee of 3 Medical Officers, who periodically scrutinized my accounts, was in point

in 1891, exonerated me from blame in the following terms "**I might here remark (he, the Steward) committed the error merely from want of knowledge of account-keeping, the more so from having to deal with many books with separate balances, and I would, under the circumstances exonerate him, &c.**"

8. What the "other irregularities" are, the Auditor takes care not to disclose.

Para. 5. "As the result of this neglect, apart from other irregularities in the accounts which do not involve actual loss, a deficiency was allowed to occur in the amount of the actual cash balances of a sum of Rs. 190-3-2, made up of 18 items as detailed in one of the accompanying statements."

The alleged deficiency is non-existent. There have, however, been errors which gave an appearance of a deficiency of a net amount of Rs. 190-3-2, as shewn in the Auditor's "statement showing particulars of deficiency."

The principal items of the errors which went to show a deficiency in cash balances are as follows:

5th May 1892	...	...	Rs. 30
7th " "	...	...	" 100
27th " "	...	...	" 10
			140

These occurred in the plus and minus memo of the daily cash balance, in the mechanical process of adding and subtracting. In the other two instances, viz.,

18th June 1892	...	...	Rs. 65
27th " "	...	...	" 2

the errors occurred in the same memo and arose from the amount being deducted instead of being added. The plus and minus memo is maintained on the right hand margin of the cash receipt-book and is daily worked out by adding and subtracting the net receipts and payments to and from the balances respectively, to show the daily balance after each transaction. In this process the errors occurred. To make this clear, a copy of the cash account for May 1892, and another for June 1892 are attached, marked B and C. The errors, as they occurred, in the hurry of business, are denoted in red ink. It will be observed that the main discrepancies quoted by the Auditor are confined to two months only, viz., May and June 1892 and are, I beg to submit, chiefly attributable to the confusion at the time of the introduction of the Departmental Purchase system in 1st April 1892, in lieu of the old contract system, and which added considerably to the duties then required of me. By this system purchases of cooking ingredients, &c. had to be made from the local market, stored and issued daily to the kitchen. The purchases were made from the general balances, in the absence of a contingent or permanent advance, and hence confusion arose and to make my position more embarrassing at this time, my 1st assistant absconded in May 1892, owing to pecuniary difficulties and I had to work almost single handed, having only one assistant to fall back upon. The pressure at the time was therefore very great and I labored under serious disadvantages.

Notes on the statements attached to the Auditor's report.

9. The balance on 31st October 1893, is shewn to be ...Rs. 6 6 1

"Statement showing particulars of the balance given of which the amount "unpaid from accounts in September

column 1 of the cash-book." ...Rs. 0 13 4

and October 1893, and which does not concern me is ...Rs. 5 8 9

thus leaving a balance of ... said to be "unpaid out of the sums drawn from Government for payment up to 31st January 1893." This balance includes the undisbursed pay of servants,

which was "short drawn" as follows on pay bill for October 1891
on the bill for November 1891 ...Rs. 2 0 0
...Rs. 3 9 9
(including an over-payment of 1 anna sometime in November 1892)
...Rs. 5 9 9
and which was not included, as it should have been in the gross amount of
payments in the accounts for October and November 1891. The acquittance
roll shows that the amount has been paid and that it is not a balance. Hence
the amount remains to my credit.

10. In this statement, the Auditor includes an item of Rs. 15-0-0
"Statement showing particulars of the balance given as an unpaid balance up to
in column 2 of the cash-book." 31st August 1892. Of this
amount, the temporary establishment ^{must} acquittance roll shows that...
was actually paid to two Lascars in August 1892, but owing to its non-adjust-
ment in the cash-book it is still shewn as an out-standing balance. Of the
balance of Rs. 3-0-0 a sum of ...Rs. 12 0 0
was according to the acquittance roll of the temporary establishment, included
in the payments made to "Extra Servants" in July 1892, but was omitted from
the cash-book, owing to the net amount having been booked instead of the
gross amount of salaries paid to extra servants. As to the balance of Rs. 0-5-3,
I regret to say, I was not able to trace it. Excluding this amount, the balance
under column 2 is thus over-stated by ...Rs. 2 10 9
which should therefore be taken to my credit. ...Rs. 14 10 9

11. Of the amounts shewn in this statement the following items have
"Statement showing particulars of the balance given actually been paid as ascer-
in column 3 of the cash-book." tained by me from the parties
concerned and whose duplicate receipts, will be produced, when asked for.

- (1) Industrial School ...Rs. 1 0 0
(2) Holmes and Co. ...Rs. 2 2 0

These items were by oversight not brought to account as payments in the
cash-book and ...Rs. 3 2 0
should therefore be placed to my credit. The other items amounting to
Rs. 67-13-1 remain to be paid to the parties shewn from the balance in hand.
The largest item of Rs. 80-7-2 concerns the account for October 1893 and
likewise also the item of Rs. 565-4-0 which goes to shew, according to the
Auditor, a "net excess debit on 31st October 1893 of Rs. 416-15-11," refers
to transactions after my time.

12. As to this statement I have nothing to say as it concerns the
"Statement, showing particulars of the balance given month of August 1893. As
in column 4 of the cash-book." before observed, I submit, it is
to be regretted the Auditor did not confine himself to the accounts up to 4th
May 1893.

13. This statement which, for convenience, I have sub-divided into
"Statement showing particulars of the balance given parts I and II, the former de-
in column 5 of the cash book." noting the payments from the
balance at credit on 1st October 1891, and the latter the balance from deposits
on 31st October 1893, when compared with the personal deposit account of
private monies of patients, which I have brought out in an additional column,
is incorrect as the following comparative statement will shew.

No.		Auditor's Statement.						Personal Deposit Account Book.						Difference.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	PART I.															
	Balance at credit—1st October 1891				659	1	4				659	1	4			
	Payments subsequently made from the above.															
1	Arnachellum	27	0	0				1	4	5						
2	Sherekhan	95	0	0				27	0	0						
3	Andrews	3	0	0				95	0	0						
4	W. Hodges	265	1	9				3	0	0						
5	Bank	143	3	8				265	1	9						
6	Commissioner of Police	44	8	3				114	11	3				28	8	5
7	Do.	1	14	0				32	5	0				12	3	0
8	Do.	8	8	0	589	8	1	0	0	0	538	6	5	1	14	0
9	Trotter and Co.							0	0	0				8	8	0
					69	9	3				120	10	11	51	1	8
	PART II.															
10	J. C. Kewon	2	0	0				0	0	0				2	0	0
11	Atchutta Nair	6	8	2				6	8	2				0	0	0
12	Girduree	2	4	1				0	0	0				2	4	1
13	Elijah Bay	10	3	3				0	0	0				10	3	3
14	Ramje Ram Doss	1	2	6				0	0	0				1	2	6
15	Ramasawmy	0	8	0				0	0	0				0	8	0
16	Nitchallan	9	8	0				0	0	0				9	8	0
17	Clark	6	0	0				0	0	0				6	0	0
18	Dance	240	0	0				240	0	0				0	0	0
19	K. tinasawmi	0	3	10				0	0	0				0	3	10
20	Monideen Batcha	0	12	0				0	0	0				0	12	0
21	Thungavalu Mudaliar	8	2	0				0	0	0				8	2	0
22	H. Mollan	0	7	0				0	7	0				0	0	0
23	Baptist	10	0	0				0	0	0				10	0	0
24	Narainsawmy Reddy	0	6	0				0	0	0				0	6	0
25	T. Bons	451	0	0				451	0	0				0	0	0
26	Ponnappa Mudaly	1	1	0				1	1	0				0	0	0
27	S. Partridge	10	0	0				10	0	0				0	0	0
28	Murphy	166	0	0	926	1	10	166	0	0	875	0	2	0	0	0
	Balance 31st October 1893				995	11	1				995	11	1	51	1	8

N. B. It may here be noted that the indetical items which make up a sum of Rs. 51-1-8 are, strangely enough, shewn in one place as payments and again in another as balances, and if it were not for this, the balances in the Auditor's Statement and in the cash-book could never have agreed.

In part I, the Auditor has incorrectly included items which were not paid from the balance at credit on 1st October 1891; and in part II, items paid away long before 31st October 1893, were also incorrectly included and shewn as balances on that date. The gross amount shewn as balance on 31st October 1893, viz., ...Rs. 995 11 1
is also incorrect, as the personal deposit account shews that the actual balance on that date, comprising items 18, 22 & 25 to 28 was only ...Rs. 868 8 0

and that the items comprising the net balance from the balance at credit on 1st October 1891, viz., ...Rs. 120 10 11
and Atchutta Menons deposit (item No. 11) ...Rs. 6 8 2
have been paid and acquitted by the payees in the Personal Deposit Account, thus shewing an excess in the cash balance of ...Rs. 127 3 1
which should therefore be placed to my credit.

14. This statement is a sort of an account current of monies received and paid
"Statement showing particulars of the balance given on account of replacing broken Instrument
in column 7 of the cash-book." and lost Linen. It includes several items
of transactions after my leaving the Hospital and shews a balance in hand of Rs. 93-5-9 to meet due bills. There seems to be nothing in this statement requiring any particular remarks from me.

15. I have no remarks to offer on this statement, beyond that the amount of
 "Statement showing particulars of the balance given Rs. 105-12-1 will have to be recovered by
 in column 8 of the cash-book." a contingent bill on account of advances
 made and the balances adjusted accordingly.

16. The following statement will show at a glance the result of the explanations
 made in the foregoing paragraphs.

The amount for which I have been held responsible according to the
 "statement shewing particulars of deficiency" is Rs. 190 3 2
 and deducting from this amount the following items to my credit, as explained
 in the Appendix.

Permanent Establishment Column 1	...	...	Rs. 5 9 9
Temporary " " 2	...	...	" 14 10 9
Diets, &c. " 3	...	...	" 3 2 0
Personal Deposits of } patients' private money } " 5	...	...	" 127 3 1
amounting to	...	...	Rs. 150 9 7
the balance at present unexplained is	...	...	Rs. 39 9 7
in which amount, as previously observed, is included a sum of...	...	...	Rs. 12 3 2
appearing in the books as unadjusted prior to 1st October 1891, thus shewing a	...	...	Rs. 27 6 5
net unexplained amount of	...	...	
on the present audit.	...	...	

Madras
 28 March 1894

Sd/- M. J. McPherson
 Lieut. H. H. Stewart
 General Hospital

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28-6.

Date taken out.	FOR WHAT PURPOSE.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			