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[Despatch Abstract.]

Leul Hospital, Meadras.

Passing orders on the
report on the audit of the cash accounts
of the — for the official years 1896-97 and
1897-98, & the proposals made in
connection therewith for the revision
of the hospital establishment.

4-3-11

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Cas 762/99 (A-9) 28579

Cas 1841/99 (S-9) 13957

Cas 200 91300 1629

1037
1037

Public (189) Department.

CURRENT No. 3814

From The Surgeon-Genl.
Madras.

Order

No. 477

Dated 16-11-98

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Enclosures 25-

Spare copies

SUBJECT.

Submitting Correspondence
re: the unsatisfactory
state of accounts in the
Genl. Hospital, Madras.

G.O.	No	Department	Date.

G.O.	No.	Department.	Date.

GOVERNMENT OF MADRAS.

READ—the following papers:—

From Surgeon-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General, Madras (through the Accountant-General), to the Chief Secretary to Government, dated 16th November 1898, No. 477 :—

I have the honor to submit the accompanying correspondence regarding the unsatisfactory state of accounts in the General Hospital, for the information and orders of Government.

2. For convenience of reference, I attach a statement showing the remarks of (1) the Auditor, (2) the Senior Medical Officer, General Hospital, (3) the Accountant-General, and (4) my own, on the different points raised.

3. I fully concur with the Accountant-General that there should be a separate Accountant who should be a capable man. I also consider that one of the existing assistants to the Steward should be relieved of his present duties and employed exclusively as Cash-keeper, so that there may be some responsible custodian of moneys who can give his whole time and attention to his work. The Steward should hand over to him, every evening, all the day's collections and obtain from him on vouchers, or slips when no vouchers exist, whatever money is required for hospital expenditure each day. This will be an additional check over the accounts and enable the Accountant to detect irregularities, if any, without much difficulty.

4. With this view, I submit the following revised establishment for the Steward's department:—

		<i>Present Establishment.</i>		<i>Average.</i>				<i>Proposed Establishment.</i>		<i>Average.</i>	
			RS.		RS.				RS.		RS.
1.	Head Steward ..	..	200-10-250	=	237½	1.	Head Steward ..	..	150-10-200	=	187½
2.	Assistant Steward ..	..	60- 8-100	=	90	2.	Cashier ..	..	75- 5-100	=	93½
3.	Do.	..	30- 4- 50	=	45	3.	Assistant Steward ..	..	50- 5- 75	=	68½
4.	Do.	..	19 =	19		4.	Do.	..	19 =	19	
	(belonging to the late Women and Children Hospital trans- ferred to the amalgamated hospital.)					5.	Accountant ..	..	100-10-150	=	137½
					291½						506½

This will entail a monthly increased expenditure of Rs. 115, but considering the efficiency which will be gained and the minimum chances of irregularities and losses which will accrue from it, I need hardly observe that this small increase will be well spent.

5. I have reduced the pay of the Head Steward from Rs. 250 to 200, as by the present scheme his responsibilities and duties will be much lessened. I would also propose, under the circumstances, that his security be reduced from Rs. 5,000 to Rs. 2,000. Hitherto we have been unable to get good Eurasians or Europeans for the appointment owing to the excessive nature of the security; if this be reduced to Rs. 2,000, there will be many applicants from amongst whom a good selection can be made.

6. The Cash-keeper should furnish a security of Rs. 2,000. and the two Assistant Stewards' securities should remain the same, viz., Rs. 500 and, Rs. 250, respectively. No security is required for the Accountant as no moneys pass through his hands.

7. In this connection I would again draw attention to the suggestions in paragraph 8 of my letter, No. T-2/225, dated 17th July 1897, on the question of auditing the accounts of the different Government institutions, as I consider it most desirable that early orders should be passed on the subject.

8. Steps are being taken for the dismissal of the present Head Steward who is now under suspension.

9. On receipt of Government order the necessary proposition and re-appropriation statements will be submitted.

No. 6106.

Forwarded to Government, with the remark that I concur in the Surgeon-General's proposals for the revision of the General Hospital establishment, but consider that the rates of pay proposed for the Accountant and the Cashier are too high and may suitably be fixed at Rs. 60—5—85 in each case, that being the salary given to men performing similar duties in this office.

FORT ST. GEORGE,
1st December 1898.

(Signed) T. HESKETH BIGGS,
Accountant-General.

To the Chief Secretary to Government.

[ENCLOSURES.]

From J. O. B. POWER, Esq., Chief Superintendent in charge of outside Audits, to the Accountant-General, Madras, dated 13th June 1898.

I have the honour to submit the following report on the audit of the cash accounts of the General Hospital, Madras, for the official years 1896-97 and 1897-98.

2. The principal account of the hospital is the cash-book which is maintained in two parts for receipts and payments in the form given in Appendix A, all other registers being subsidiary to it. The transactions appearing therein may be grouped under the following main heads of revenue and expenditure:—

Revenue.

- (1) Moneys drawn from the Accountant-General for expenditure.
- (2) Moneys belonging to patients kept in deposit till their recovery.
- (3) Recoveries from paying patients for treatment rendered.
- (4) Miscellaneous.

Expenditure.

- (1) Establishment and contingent charges, for meeting which money is drawn from the Accountant-General.
- (2) Deposits of patients returned.
- (3) Remittances of hospital collections to the Bank and refunds of excess recoveries.
- (4) Miscellaneous.

Classes 1 and 2 under receipts and expenditure do not require any explanation. In their case what goes out as expenditure is, or should be, the same as receipts which come in. Any balance would represent undisbursed money in the case of class 1, and outstanding deposits as regards class 2.

Class 3 under receipts represents recoveries at certain prescribed rates from paying patients. In a few cases money is taken in advance; but, as a rule, bills are issued every month for amounts due and a record of the amounts thus claimed and received is kept in a register entitled the Hospital Stoppages Book, otherwise known as the Civil Bill Book which is maintained in Form B appended.

Class 4 includes the following items both under receipts and charges :—

- (1) Recoveries from nurses on account of articles spoilt or lost through their negligence.
- (2) Sale-proceeds of grass cultivated in the hospital garden.
- (3) Fines recovered from contractors.
- (4) Recoveries on account of stamp duty on contractor's agreements.

As items of receipts, these do not call for any explanation; but as items of expenditure, (1) represents cost of articles purchased to replace those spoilt or lost; (2) and (3) amount of collections under the two heads remitted to the Bank; and (4) stamps purchased and affixed on the contractor's agreements.

3. It will be observed from the explanation given above, that the cash accounts of the hospital are simple and clear, and their examination should therefore generally be brief and easy. The present audit has, however, been a laborious and troublesome one owing to the difficulties and irregularities which will be explained further on.

4. The most important of the preliminary books is the Civil Bill Book referred to in paragraph 2, which contains the necessary particulars for the calculation of hospital charges recoverable from paying patients, i.e., every patient whose monthly income or that of his guardian is Rs. 12 and above. It shows the name of each patient in the hospital with the date of his admission as given in the In-patients' Admission Book and the date of his discharge which is taken from a book called the Nominal Register. The Local Government having prescribed certain fixed rates regulated according to incomes for recovery of hospital stoppages, the amount due by each in-patient is calculated according to the number of days that he remained in hospital, and bills are sent out monthly* for the amounts due. Bills are prepared in counterfoil and are issued under the signature of the Senior Medical Officer, the date of issue being noted in the Civil Bill Book. On realization of the amount

Not so. The bills are sent after the discharge of the individual patients. Mr. Bonner failed to carry out the despatch of the bills systematically.

(Intld.) W.R.B.

of a bill, a receipt is granted by the Steward in a counterfoil receipt form; the amount is then brought to credit in the cash-book and the recovery noted in the Civil Bill Book against the item concerned.

The Civil Bill Book for 1896-97 is stated to be missing (along with other records)* since April 1897, while for

*The Acquittance Roll Book of the permanent Establishment from September 1894 to September 1896.

Pay Abstract and Acquittance Roll Book of the temporary establishment from November 1895 to December 1896.

† Not so. About half of them would not have been, under any system, collected.

1897-98 the register has been so incompletely and irregularly maintained as to seriously impair its value. It has been found on a detailed examination that there were omitted therefrom no less than 400 † items representing hospital stoppages aggregating over Rs. 1,400 (as per accompanying list H) which might otherwise have been collected.

5. It may be mentioned that a supplemental Civil Bill Book for 1897-98 has now been prepared by the hospital authorities, in which 170 items aggregating about Rs. 650 out of the above number have been entered. The reason, it is stated, for the omission of the other items is that the Senior Medical Officer thinks that, in their case,

It is not all probable. As shown in my statement †, only a small percentage has been irrecoverable.

written off might have been realized and a considerable loss to Government* would have been avoided.

6. The following irregularities were noticed in connection with the recovery of hospital dues :—

The local Medical Officer ordered the Steward to number the receipts ~~that~~ the order was not carried out.

- (1) Counterfoil receipts from the 18th April 1896 to 2nd October 1896 have not been numbered (even in manuscript).
- (2) Counterfoil receipts No 72, dated 30th July 1897, and Nos. 73 to 75, dated 11th August 1897, do not bear the initials of the Senior Medical Officer.

Not shown to local Medical Officer

Sp 434

In no

Senior
Jm

Senior

Apparently only one.

(4) A sum of Rs. 29, the receipt

Mr. Bonner did not use the regular receipt book. He is to replace this amount.

(5) A sum of Rs. 12 on account of excess hospital collections refunded in March 1898 was not recorded in the cash-book. The counterfoil in support of the payment shows the month, but not the date of refund.

7. I would offer the following suggestions for the improvement of the present system of recovering and accounting for hospital collections.

(1) In all cases where names of paying patients are entered from the Admission Book into the Civil Bill Book, the serial numbers of the latter should be noted in red ink in the former in the column provided for "month and date."

(2) The column "date on which bill sent" in the Civil Bill Book should be altered to "No. and date of bill" and the necessary particulars posted therein:—

(3) The counterfoil receipts should show the number and date of bills to which they appertain.

(4) The receipts should bear printed and not manuscript numbers. This was suggested in the last audit report.

(5) The numbers on the receipts should be in one continuous series for a year and not in separate series for each counterfoil receipt book as was the case in the period under audit.

(6) The receipts should issue only under the signature of the Senior Medical Officer or Resident Medical Officer instead of under the signature of the Head Steward so as to afford an adequate check on the cash-book which is kept by the Head Steward.

8. It has been stated in paragraph 4 that there are several omissions from the Civil Bill Book for 1897-98, and judging from the careless way in which the book was kept up, it may reasonably be presumed that there were similar omissions from the book for 1896-97 which is missing. But even if this was not the case, there must have been several items which, in the ordinary course, were outstanding on the 31st March 1897, and which could not possibly have all been realized before the second week of April 1897 when the book in question disappeared. These outstanding items could be determined now, if the counterfoil Bill Books for the period were available, but these also are missing. It is therefore very desirable that a new Civil Bill Book for 1896-97 should now be opened and that bills should be sent out, in respect of such of the accounts as are found by reference to the cash-book to be outstanding and which admit of recovery. This has already been done in the case of the Bill Book for 1897-98; and as regards the outstanding items for that year which represent a sum of over Rs. 2,000, special means should be adopted by the issue of reminders, &c., for their early recovery.

9. In view to a proper check being exercised on the collection of amounts due to the hospital, I would suggest that an abstract of the transactions in the Civil Bill Book should be prepared at the close of each month to show the opening balance, the demand for the month, the realizations during the month and the closing balance; and that a copy of the abstract should be furnished monthly to the Surgeon-General, to whom a list of outstanding items should also be sent after the close of each official year on the 31st March previous, giving the names of patients, the amounts due, and the period to which the claim relates.

Shreevaloo

I venture to think also that the power to write off, as irrecoverable, sums due by patients should be vested in the Surgeon-General and not in the Senior Medical officer, or at all events that the powers of the latter officer should be limited to a certain amount in each case and to a total sum for the year.

10. Having disposed of the more important portion of my audit, I shall now refer to a few minor irregularities noticed under the various heads of expenditure.

Establishment, Permanent and Temporary.—(1) The acquittance roll book from September 1894 to September 1896 of the permanent establishment and the pay abstract and the acquittance roll book of the temporary establishment from November 1895 to December 1896 are missing. The payment side of the cash book in respect of these charges for the corresponding periods did not therefore admit of any check whatever.

(2) Advances of pay were first made out of the hospital cash chest in the following seven instances, and were subsequently recouped by bills drawn from the Accountant-General:—

Advance to whom made.	Amount advanced.	Date of advance.	Date of recoupment.
1. Assistant Matron	Rs. A. P. 163 11 0	30th April 1896.	6th May 1896.
2. Copyist	10 0 0	30th May "	6th June "
3. Nurse Read	28 8 0	30th Sept. "	11th Oct. "
4. Venkataramana Aiyar, Senior writer from 2nd to 31st December 1896	33 13 11	18th January 1897.	11th April 1897.
5. Mr. A. B. Daniel, Civil Apothecary	73 7 0	23rd April 1897.	6th May "
6. Mr. C. Komen do.	55 0 0	10th August 1897.	30th Sept. "
7. Miss F. A. Z. Gibbon, Nurse	7 4 2	15th March 1898.	30th April 1898.

Noted.

This practice is irregular.

(3) In the last audit report, it was suggested that the amount recovered from the nurses on account of rations supplied to them by the contractor should be shown on recovery, as a receipt, and on payment to the contractor, as a charge, in the cash book. This method which was adopted in January 1897 was superseded in January 1898 by another system under which the payment is arranged to be made to the contractor directly in the Accountant-General's office. From January to December 1897, however, when the former method obtained there was no uniformity observed. For instance, entries appear on both sides of the cash book for January, March and April 1897, the payments in the case of February and March being supported by receipts but not in January 1897. Again receipts from the contractor for payments made to him from June to October 1897 have been produced though the corresponding amounts have not been recorded in the cash book. Lastly, neither the receipts in support of payments for supplies made in January 1897 and April 1897 have been produced nor the entries corresponding to them found in the cash book.

The receipts have been evidently lost or misplaced by Mr. Bonner.

(4) In a few instances it was found that the signatures of payees were wanting in the acquittance roll which, however, has since been obtained.

Mr. Bonner failed to carry out the reiterated orders of the L. M. O.

(5) The totalling of the acquittance roll register for several months is in pencil.

(6) A sum of As. 12 has been outstanding from June 1897 as undisbursed travelling allowance. This should now be refunded to Government by deduction from the next pay bill.

Noted.

11. *Contingencies.*—No detailed check audit is exercised by me in respect of the charges relating to (1) Diet and regular contingencies, (2) Sanitary contingencies, and (3) Departmental purchases, as the bills relating to them are submitted to the

Accountant-General's office for payment, and are subject to the usual audit there. The following points have been noticed, however, in the course of audit in connection with these charges.

(1) *Diet and Regular Contingencies*.—Out of Rs. 292-6-3 drawn in December 1897 from the Accountant-General, Rs. 111-3-9 remained unutilized till it was pointed out in the course of the present audit. This was apparently due to the fact that the several heads of account were not closed and balanced at the end of each month as they should have been.

(2) *Sanitary Contingencies*.—(a) The pay of the peon of the matron superintendent at Rs. 3 per mensem was charged to this head during the years 1896-97 and 1897-98 contrary to the principle laid down in article 98 (a) of the Civil Account Code, 5th Edition. As it is a fixed monthly recurring charge, sanction might perhaps be obtained for its being included in the establishment pay bill.

Noted.

(b) In the last audit report it was pointed out that it was obviously the intention of Government that the monthly drawings should be limited to the actual expenditure of the previous month which, however, should not exceed Rs. 100. But, as usual, a sum of Rs. 100 is being drawn monthly without reference to the actual expenditure of the previous month.

Noted.

(c) Owing to errors of calculation, the balance on the 31st March 1898 is shown in the sanitary contingent registers as Rs. 88-6-6 instead of Rs. 88-7-0; and the balance under this head in the cash book is further wrongly shown as Rs. 89-6-0 owing to the omission on the payment side of a sum of Rs. 15 paid on the 28th September 1897.

(3) *Departmental Purchases*.—(a) The figures given in the margin show that the monthly expenditure under this head in 1897-98 invariably exceeded and was in some months more than double the amount of the permanent advance of Rs. 300. The excess expenditure was probably met for the time being from hospital collections, but this is irregular and, in future, bills should be presented to the Accountant-General oftener during the month so as to keep the expenditure within the limits of the permanent advance.

Dates.	Particulars.	Stationery charges.	Binding charges.
April 1897		Rs. A. P.	Rs. A. P.
May		358 10 4	.. ..
June		300 13 8	.. ..
July		412 15 0	.. ..
August		457 4 2	.. ..
September		633 2 3	.. ..
October		481 4 3	.. ..
November		676 5 8	.. ..
December		663 13 7	.. ..
January 1898		757 2 11	.. ..
February		764 1 1	.. ..
March		636 15 4	.. ..
		1,421 11 2	.. ..

Noted.

(b) There is a difference of Rs. 6-12-0 between the expenditure of Rupees 481-4-3 for September 1897 as recorded in the cash book and the amount of Rs. 488-0-3 drawn in October 1897 from the Accountant-General. This represents a sum of Rs. 6-12-0 expended on the 28th September 1897 and recorded in the departmental purchase book, but not shown in the cash book.

Mr. Bonner paid the money from his private purse.

Min. Secy
Secy
Secy

(c) The following charges incurred under this head on account of purchase of stationery and book-binding are irregular, as the stationery should have been obtained from the Superintendent of

Noted.

Stationery and the binding done at the Government Press.

12. Deposits.—(1) The modified form of the deposit register suggested in the last audit report has been introduced with effect from January 1897, but it has not been balanced monthly. This should be

Noted.

done in future and the balance agreed with that in the cash book as shown in the accompanying statement C.

(2) It was also noticed in that report that in the majority of cases the register contained the signatures of the nurses in charge of wards for deposits and withdrawals instead of the signatures of the patients, and it was suggested that when

Any one conversant with the working of a hospital would not have made this suggestion, which is quite impracticable.

the patients are unable to sign the register from any cause their marks should be verified under the initials of some one unconnected with the ward. No attempt appears to have been made to carry out this suggestion as the signatures are, with very few exceptions, those of the nurses. I would, therefore, again invite attention to this matter, and trust that the present irregular practice will be discontinued.

Folio of the deposit register.	Amount.	Column of month in which entered.	Column of month in which to be entered.
5	Rs. 6 0 0	July 1897	August 1897
5	0 0 0	Sept. "	October "
7	0 8 0	Nov. "	Dec. "
8	20 0 0	Do. "	Do. "
9	1 12 0	April 1898	March 1898
9	1 8 0	Do. "	Do. "
9	2 8 0	Do. "	Do. "

(3) The items noted in the margin were found to have been erroneously entered in the column for one month instead of for another under "amounts withdrawn".

(4) A monthly balance statement marked D from January 1897 (i.e., the month in which the register was introduced) up to March 1898 according to the deposit register has been prepared with a view to compare the balances so arrived at with those according to the cash book under that particular heading. In the comparison so instituted, a difference of Rs. 17 was found between the balance statement figures and the cash book balances from December 1897 to March 1898. This difference is due to the omission from the

Has been paid by Mr. Bonner.

cash book for December 1897 of Rs. 17 returned to a depositor on the 24th December 1897.

This sum was deposited on the 8th July 1897 by a patient admitted on the 3rd idem and it is shown in the deposit register as having been withdrawn on the 24th December 1897. The depositor is liable to hospital stoppages at As. 4 per day from the 3rd July to 1st December 1897, while he was an in-patient, but as no recovery was effected from him, his deposit of Rs. 17 This would have been illegal. The money should have been adjusted towards the hospital stoppages and not repaid to him. was deposited for a specific purpose.

13. Miscellaneous Recoveries of Nurses Account, &c.—(1) There is a credit balance of Rs. 297-14-1 under this account, as per statement E. The amount should not have been allowed to accumulate as all recoveries should be disposed of directly either by remittance to the bank or by the purchase of articles broken or lost. Steps should now be taken to dispose of the amount accordingly as early as possible.

(2) A sum of Rs. 20-8-0 is shown in the above statement as received in September 1897 from contractors on account of stamp duty on agreements executed by them. This has not been shown as a payment, but I have satisfied myself that the documents with reference to which the

Were paid for by Mr. Bonner.

money was received have been duly stamped. It seems to me, however, that such moneys need not be brought to account at all if the practice is observed of not receiving a document until it is duly stamped.

Should be "to be recovered." The balance Rs. 1-8-9 could not be recovered as the nurse had left.

linen department show Rs. 106-7-0 as the amount to be recovered.

(4) A list of thirteen items of payments marked F is attached, for which no receipts are forthcoming. This is due to the fact that receipts are not at all filed, but are only bundled. In future they should be filed.

Neither filing nor bundling will prevent the loss of receipts by a careless man.

The order was probably verbal, and the entry not scored through inadvertently.

	RS.	A.	P.
Dr. Brown, Senior Medical Officer.	137	8	0
Mrs. Nisbett, Matron Superintendent	22	14	0
Dr. Maitland, Acting Senior Medical Officer	16	11	0
Total	176	7	0

Wrongly added up.
(Intld.) W. W. B.

I would suggest that a counterfoil receipt book with printed serial numbers should be used for receipts granted for miscellaneous recoveries as in the case of

Receipts are always granted.

recoveries of hospital stoppages. Receipts are apparently not granted at all or are granted in manuscript at present.

	RS.	A.	P.
*Opening balance for April 1896.	557	12	2
Receipts during April 1896	15,441	15	7
Total	15,999	11	9
Payments during April 1896	15,547	11	9
	452	0	0
Deduct amount erroneously credited twice instead of once	14	2	10
	437	13	2

(3) In May 1896, the recoveries from the nurses on account of linen lost as shown in the cash book of the steward is Rs. 104-14-3, while the books of the linen department show Rs. 106-7-0 as the amount to be recovered.

(5) A fine of Rs. 5 imposed upon the bread contractor in May 1896 has not been recovered nor was any order remitting the fine forthcoming.

(6) Sums amounting to Rs. 237-1-8 were outstanding in the grass account on the 31st March 1898 as per statement marked G; some of which represented supplies made as far back as July 1896. Of the above amount, Rs. 176-7-0, as shown in the margin, have recently been recovered and credited to Government.

14. Cash balance—April 1896.— (1) The cash balance on the last day of April 1896 as given in the certificate by the medical officer was Rs. 411-14-8, while the balance that should have been found in the cash chest as worked out in the margin is * Rs. 437-13-2. The difference of Rs. 25-14-6 was rectified in May 1896.

(2) The total for November 1897 as given in the payment portion of the cash book is Rs. 18,711-6-0, while the details work up to a total of Rs. 18,711-9-0, showing an excess of As. 3. This is due to an erroneous posting of Rs. 6-1-4 instead of Rs. 5-14-4 on the 17th November 1897 from the contingent register. If this is corrected, the expenditure under departmental purchase will be reduced by As. 3 and the details will then work up to a total of Rs. 18,711-6-0. For the same reason, the details of balance from November 1897 to March 1898 appearing in the receipt portion of the cash book work up to a total balance which is less by As. 3 than the balance actually found in the chest. The balance under the heading, "Departmental purchase" has to be raised by As. 3.

(3) The total of the balances appearing under the several heads on the 31st March 1898 is Rs. 81-11-3 as shown below :—

	Balance.					
	Credit.			Debit.		
	RS.	A.	P.	RS.	A.	P.
Establishment	0	12	0	7	4	2
Diet and regular contingencies	196	11	9			
Sanitary contingencies	89	6	0			
Deposits	181	9	9			
Hospital collections	437	12	0			
Miscellaneous recoveries	297	14	1			
Departmental purchase				1,115	2	2
Total ..	1,204	1	7	1,122	6	4
Net amount ..	81 11 3					

But the balance actually found in the chest was Rs. 81-14-3 or in excess by As. 3, which is explained above. The balance that should have been found if the preliminary accounts were correctly posted in the cash-book is Rs. 53-11-3 as follows :—

Particulars.	Balance as per the cash-book.		Corrections.		References to paragraphs in the Audit report for corrections proposed.	Balance after correction.	
	Credit.	Debit.	Credit.	Debit.		Credit.	Debit.
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
Establishment ..	0 12 0	7 4 2	..	..	....	0 12 0	7 4 2
Diet and regular contingencies ..	196 11 9	..	..	..	....	196 11 9	..
Sanitary contingencies ..	89 6 0	..	..	0 15 0	11 (2) (c) ..	88 7 0	..
Deposits ..	181 9 9	..	..	17 0 0	12 (4) ..	164 9 9	..
Hospital collections ..	437 12 0	..	29 0 0	12 0 0	6 (4) and 6 (5) ..	454 12 0	..
Miscellaneous recoveries ..	297 14 1	..	..	20 8 0	13 (2) ..	277 6 1	..
Departmental purchase ..	..	1,115 2 2	0 3 0	6 12 0	14 (2) and 11 (3) (b).	..	1,121 11 2
Total ..	..	..	29 0 0	57 3 0		1,182 10 7	1,128 15 4
(a) Total which the details of balance work up to ..	1,204 1 7	1,122 6 4	0 3 0	..			
(b) Balance found in the chest ..	(a) 81 11 3	(b) 81 14 3	28 3 0			53 11 3	

15. *Cash-book, Totalling, &c.*—(1) The paper used for the cash-book is very thin and flimsy and the book is bound in an inconvenient form. These defects might be remedied when a new register is opened by printing the forms on a better description of paper and binding them in the centre of the page instead of at the end.

(2) The totalling of every page in the cash-book should be inked and not merely the monthly total at the end. In some cases, it was found that even the monthly totalling was not inked.

(3) From August 1897, the closing balances of the detailed heads at foot of the cash-book were not worked out, and this had to be done in the course of audit for the purpose of verification.

16. *General Remarks.*—In conclusion I would observe that the irregularities and defects brought to notice have resulted from gross carelessness on the part of the head steward who maintained the accounts of the hospital as a whole and those relating to hospital stoppages in particular in a very unsatisfactory manner. He appears at times to have mixed up private funds with those belonging to the hospital and in one

instance to have omitted to bring to account an amount received by him on behalf of Government. Several bills for hospital dues were issued by him without being passed through the despatch book and there is nothing to show whether they were despatched or not. Further I understand that it has been brought to the notice of the senior medical officer that, in two cases, moneys were received by the head steward on account of hospital stoppages and receipts granted by him without counterfoil receipts being preserved or the amounts being credited to Government. The circumstances last mentioned combined with the suspicious disappearance of the civil bill book and other connected books for the year 1896-97 for the safe custody of which the head steward is responsible, place his conduct in a very unfavourable light and cast a reflection on his honesty. This official is under suspension and it is a question for consideration whether the loss caused to Government by his negligence or something worse should not be recovered from the amount of his security deposit. The full measure of such loss will probably never be known, but such portion of it as can be traced to the head steward's delinquencies should certainly, I think, be recovered from him.

I venture to think also that the more serious irregularities brought to notice in this report are traceable to the dangerous opportunities created by uniting the charge of the accounts and the cash in the hands of one and the same person the head steward, and to the senior medical officer not having exercised that supervision and attention to detail, which Government expects from its officers. It is worth considering therefore whether it will not be advisable that the functions of accountant and cashier should be exercised by separate officials who would have an independent check on one another instead of entrusting both the duties to the head steward in addition to his other work.

This is an impertinence. It is not the auditor's duty to say what Government expects from its officers or what it does not expect.

(Intld.) W.R.B.

APPENDIX A.

[illegible]

CASH Payments of the General Hospital, Madras, for the month of

[illegible]

APPENDIX B.

HOSPITALS stoppages book or otherwise called "Civil Bill Book."

1. No.
2. Name
3. Occupation and residence
4. Pay
5. Dates and period charged for

1. From
2. To
3. No. of days
6. Demand

1. Rate per diem
2. Arrears
3. Current month
7. Total
8. Date on which bill sent
9. Collections.

1st	2nd	3rd
-----	-----	-----
10. Less refund
11. Written off
12. Due by
13. Steward's initials
14. Medical officer's initials

Prof. 1897
8. No. 1897

APPENDIX C.

STATEMENT balancing the Deposit Register for January 1897—vide paragraph 12 (1).

	Dates.	Receipts.	Payments in January 1897.
	1896.	RS. A. P.	RS. A. P.
Outstandings on the 31st December 1896.	17th December	1 8 0	1 8 0
	30th July	88 4 7	88 4 7
	1st August	2 1 0	
	27th "	0 5 6	
	3rd September	0 1 0	
	3rd "	6 0 0	
	4th "	1 8 0	
	7th "	11 12 0	
	19th "	0 3 3	
	5th October	4 4 0	
	16th November	1 0 0	
	18th "	3 0 0	
	21st "	75 0 0	
	11th December	5 0 0	
	18th "	0 8 8	0 8 8
	21st "	4 8 0	4 8 0
	24th "	2 15 0	2 15 0
	31st "	6 0 0	
Receipts in January 1897.	31st "	2 10 0	2 10 0
	31st "	3 12 0	
	Total ..	220 5 0	
	1897.		
	6th January	1 6 0	1 6 0
	8th January	20 0 0	20 0 0
	12th "	2 0 0	2 0 0
	14th "	12 0 0	12 0 0
	15th "	1 4 0	1 4 0
	16th "	1 0 0	
	17th "	0 8 0	
	18th "	9 0 0	
	19th "	0 8 4	
	20th "	2 8 0	
	21st "	16 1 7	
	22nd "	50 0 0	
	23rd "	3 0 0	
	24th "	1 0 0	1 0 0
	25th "	50 0 0	
	26th "	37 0 0	
	27th "	1 4 9	
	Total ..	428 13 8	128 0 3
Deduct repayments in January 1897 ..		138 0 3	
Balance on 31st January 1897 ..		290 13 5	

* Composed of several items remitted to the Bank of Madras to the credit of Government.

D.—STATEMENT working out the monthly balances of deposits from January 1887 to March 1898—*vide* paragraph 12 (1).

	Opening balance.	Receipts.	Total.	Withdrawals.	Closing balance.
1897.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
January	220 5 0	208 8 8	428 13 8	138 0 3	290 13 5
February	290 13 5	908 9 5	1,199 6 10	509 9 5	689 13 5
March	689 13 5	144 13 3	834 10 8	122 4 0	712 6 8
April	712 6 8	206 10 5	919 1 1	632 9 0	286 8 1
May	286 8 1	221 0 8	507 8 9	250 14 8	256 10 1
June	256 10 1	304 13 6	561 7 7	307 6 0	254 1 7
July	254 1 7	164 12 0	418 13 7	140 11 6	278 2 1
August	278 2 1	433 13 0	711 15 1	453 1 0	258 14 1
September	258 14 1	612 6 0	871 4 1	216 8 0	654 12 1
October	654 12 1	263 4 0	918 0 1	261 8 0	656 8 1
November	656 8 1	224 4 0	880 12 1	682 5 0	208 7 1
December	208 7 1	287 13 9	496 4 10	365 5 9	130 15 1
1898.					
January	130 15 1	216 0 0	346 15 1	94 10 3	252 4 10
February	252 4 10	100 2 7	352 7 5	190 4 6	162 2 11
March	162 2 11	445 13 5	608 0 4	443 6 7	164 9 9

E.—PARTICULARS of the balance on the 31st March 1898 under "Miscellaneous Recoveries, &c.,"
—*vide* paragraph 13 (1).

Months.	Particulars.	Amount.	Monthly Totals.
March 1896	For instruments	RS. A. P. 13 11 0	RS. A. P.
	Less amount paid in May 1896	10 9 6	3 1 6
	For instrument	2 3 10	
August 1896	" crockery	0 8 0	5 13 4
September 1896 ..	" instruments		8 10 4
October	"		4 4 0
December	" bell		4 4 0
January 1897	" linen		0 8 0
	From Principal, Medical College	1 13 11	
February	For linen and instruments	3 0 0	4 13 11
March	" bell		2 9 1
April	"		0 8 0
	" fines	0 8 0	4 3 0
May	" bell	3 11 0	
	From Maton Superintendent	0 8 0	
June	From nurses	7 3 6	7 11 6
August	For linen		0 8 0
September	" stamp duty		7 2 0
	" linen	20 8 0	
	" crockery	2 7 0	
October	" instruments	15 8 0	38 7 0
	" crockery	16 12 0	
November	" linen	1 12 0	28 8 0
	" instruments	0 4 0	
January 1898	" broken rice sold	25 12 0	26 0 0
	" crockery	6 0 0	
February	" crockery, linen, instruments	10 8 0	16 8 0
March	From Senior Assistant Surgeon	76 4 8	76 4 8
	For stamp duty	4 8 0	
	" instruments and crockery	44 8 0	
		14 0 0	63 0 0
June 1896	Payment in excess of recovery 1 8 9		299 10 10
December 1897	"	0 4 0	1 13 9
	Total		297 14 1

F.—List showing items of payments which have not passed through the Accountant-General's Books having been met from recoveries effected and for which no receipts are forthcoming—*vide* paragraph 13 (4).

Number.	Date.	Particulars.	Amount.
1	30th June 1896 ..	Superintendent of Prisons ..	RS. A. P. 7 8 0
2	12th July ..	Honorary Secretary Women's Workshop, Egmore ..	34 14 3
3	15th ..	Honorary Secretary, Women's Workshop, Egmore ..	0 6 3
4	30th ..	Honorary Secretary, Women's Workshop, Mount Road ..	61 6 0
5	28th September ..	Superintendent Central Jail Salem ..	10 2 9
6	29th October ..	Women's Workshop, Egmore ..	10 6 9
7	29th ..	Women's Workshop, Mount Road ..	13 5 0
8	30th ..	Superintendent, Central Jail, Salem ..	5 0 0
9	12th December ..	Honorary Secretary, Women's Workshop, Mount Road ..	1 8 0
10	27th February 1897 ..	Honorary Secretary, Women's Workshop, Mount Road ..	42 4 0
11	31st March ..	Superintendent Central Jail, Salem ..	18 3 6
12	3rd July ..	Superintendent, Government Lunatic Asylum ..	3 12 0
13	24th December ..	Superintendent, Central Jail, Salem ..	21 0 0

G.—OUTSTANDING in the gross account on the 31st March 1898 on account of sales effected up to February 1898—*vide* paragraph 13 (6).

Months.	Amount.	Remarks.
Dr. Giffard	July 1896 and August 1897 to December 1897 ..	RS. A. P. 8 6 3
Dr. Browne	June 1897 to February 1898 ..	137 8 0
Dr. Gabbett	July 1896 ..	2 5 4
Mrs. Nisbett	July to November 1897 ..	22 14 0
Lieutenant Ogg	February to April 1897 and August and September 1897 ..	8 8 0
Mr. Berlie	February and March 1897 ..	1 11 6
Mr. Scanlon	Do. ..	1 11 6
Mr. Hollingsworth	February to September 1897 ..	5 15 6
Mr. Thomas	Do. and March 1897 ..	1 13 6
Dr. Robertson	July to September 1897 ..	11 9 1
Dr. Crawford	July to October 1897 ..	14 10 0
Dr. Maitland	June 1898 to February 1898 ..	18 11 0
Dr. Smyth	March 1897 ..	2 14 6
Assistant Surgeon Hellein	January 1898 ..	0 7 6
Total ..		237 1 8

H.—ABSTRACT showing the omissions from Civil Bill Books from April 1897 to February 1898.

Months.	As per lists prepared in the course of audit and attached.		As per civil supplemental book of the hospital.	
	Number of items.	Amount.	Number of items.	Amount.
April 1897	62	RS. A. P. 177 6 0	32	RS. A. P. 121 3 0
May	45	177 8 0	14	45 12 0
June	35	100 12 0	15	36 10 0
July	69	306 5 6	17	75 15 6
August 1897	35	94 12 0	7	13 10 0
September 1897	31	107 4 0	15	70 4 0
October 1897	23	66 12 0	5	10 8 0
November 1897	30	62 6 6	14	33 10 6
December	31	79 9 6	20	48 5 6
January 1898	35	137 2 0	22	108 4 0
February	22	102 3 0	13	80 3 0
Total ..	418	1,412 0 6	174	644 5 6

April 97 to Feb 98

	Names	Dates of		No of Days	Pay	Rate per diem	Amount due
		Admission	Discharge				
	April 1997						
1	Amaralli (Linen Weaver)	1-4-97	16-4-97	15	14	2	1 14
2	E. Pullett (Linen Weaver)	1-4-97	8-4-97	7	30	4	1 12
3	V. G. Rodrigues (Linen Weaver)	2-4-97	5-4-97	3	40	4	1 12
4	Solomon Jacob (Linen Weaver)	2-4-97	3-4-97	1	15	2	2
5	Mrs. Gibbs (Linen Weaver)	2-4-97	1-5-97	29	35	4	7 4
6	J. Thomas (Linen Weaver)	3-4-97	4-4-97	1	35	4	2
7	A. Bonjour (Linen Weaver)	3-4-97	3-5-97	30	19	2	3 12
8	James Bird (Linen Weaver)	3-4-97	11-4-97	8	22	2	1
9	R. Corkis (Linen Weaver)	4-4-97	5-4-97	1	60	8	8
10	Mahomed Hussain (Linen Weaver)	4-4-97	12-4-97	8	12	2	1
11	Z. Soares (Linen Weaver)	5-4-97	9-4-97	4	12	2	8
12	Moonisawmy (Linen Weaver)	5-4-97	13-4-97	8	12	2	1
13	Mrs. Alvarez (Linen Weaver)	5-4-97	6-4-97	1	20	2	2
14	Memaji Boncay (Linen Weaver)	5-4-97	8-4-97	3	140	12	2 4
15	Thushu (Linen Weaver)	5-4-97	22-4-97	17	15	2	2 8
16	Chinniasawmy (Coch)	5-4-97	8-4-97	3	12	2	6
17	Selvaroy (Linen Weaver)	6-4-97	19-4-97	13	25	4	3 12
18	Arang Raja (Linen Weaver)	7-4-97	6-6-97	60	15	2	7 8
19	Chandramachary (Gold Smith)	7-4-97	17-6-97	71	15	2	8 14
20	Susa Pillay (Linen Weaver)	7-4-97	8-4-97	1	12	2	2
21	Chinniasawmy (Linen Weaver)	8-4-97	13-4-97	5	12	2	10
22	W. Golden (Linen Weaver)	8-4-97	15-4-97	7	100	12	6 4
23	Annacholla Mude (Linen Weaver)	9-4-97	11-4-97	2	50	8	1
24	J. Johnson (Linen Weaver)	10-4-97	17-4-97	7	20	2	11
25	Chinniasawmy (Linen Weaver)	10-4-97	11-4-97	1	30	4	4
26	G. Leato (Linen Weaver)	10-4-97	14-4-97	4	45	4	1
27	E. J. D'Souza (Linen Weaver)	11-4-97	16-4-97	5	20	2	10 4
28	Mr. Janner (Linen Weaver)	14-4-97	24-4-97	10	20	2	1 4
29	Appadorai (Linen Weaver)	14-4-97	1-5-97	17	30	4	4 4
30	John (Linen Weaver)	14-4-97	15-4-97	1	12	2	2
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No.	Name	Date of Discharge	by days	Pay	Rate per Annum	Amount due
1	Mrs. Webb	1-5-97	31-5-97	30	16	3 12
2	Bahad Naidu	1-5-97	14-5-97	18	12	2 10
3	Shankaran	2-5-97	5-5-97	3	12	2 6
4	J. Gabriel	3-5-97	17-5-97	14	12	2 12
5	Lingarddy	4-5-97	12-5-97	8	20	2 8
6	Over Byrne	4-5-97	18-5-97	12	20	2 8
7	Mrs. E. Greenwood	4-5-97	24-5-97	20	20	2 8
8	Kanayana Pillai	6-5-97	8-5-97	2	14	2 4
9	Jagathumbra (died)	6-5-97	8-5-97	11	12	2 6
10	Balakrishna (died)	6-5-97	6-5-97	-	15	-
11	Miss Williams (died)	7-5-97	8-5-97	1	20	2
12	Thametharam Pillai	8-5-97	10-5-97	2	15	2
13	Mrs. Mc Carthy	8-5-97	21-7-97	13	30	3 4
14	V. Lingaradu Menon	9-5-97	14-6-97	5	20	2 10
15	Muniammah (child)	9-5-97	17-5-97	8	25	4 2
16	Murugesan	10-5-97	19-5-97	9	15	2 12
17	Venkataram Reddi	10-5-97	9-6-97	30	30	7 8
18	Velayuthan	10-5-97	13-5-97	3	15	2 6
19	Rathnam	11-5-97	17-5-97	6	12	2 12
20	Chinnathumby	14-5-97	14-6-97	25	15	3 2
21	Gilbert Tate (died)	13-5-97	2-6-97	20	15	2 8
22	Jacob	13-5-97	16-6-97	04	12	4 4
23	Elizabeth	13-5-97	24-6-97	42	15	5 4
24	Joseph Lumbor	16-5-97	6-9-97	113	60	56 8
25	K. Pothan	17-5-97	13-6-97	27	12	8 6
26	Ragavulu	17-5-97	22-6-97	36	17	4 8
27	R. J. Johnson	19-5-97	29-5-97	10	25	2 8
28	R. Lummert	19-5-97	19-6-97	24	25	12
29	A. Ansell	19-5-97	24-5-97	9	12	1 2
30	G. Hardy	21-5-97	26-5-97	5	100	3 12
31	E. J. Cairns	24-5-97	12-6-97	19	15	2 6
32	David	24-5-97	28-5-97	4	12	2 8
33	Fullingham	25-5-97	20-7-97	55	22	6 14
34	E. Herft	25-5-97	1-6-97	7	35	1 12

May 1897 (continued)

No	Name	Dates of Admission Discharge	No. of days	Pay	Rate per diem	Amount due
35	S. Manickiam	21-5-97 15-7-97	50	25	4	12
36	Bommai	26-5-97		15		
37	Pannusawmy	26-5-97 27-5-97	1	17	2	2
38	Memuboy (child)	26-5-97		20		
39	Parthasarathy Achari	26-5-97 30-5-97	4	15	2	8
40	Lingaravulu Mudali	27-5-97 16-6-97	20	30	4	8
41	Parasurama Chetty	27-5-97 28-5-97	1	20	2	2
42	Vidya Nigle	28-5-97 1-6-97	4	20		
43	M. Oakley	28-5-97 20-6-97	23	25	4	6
44	P. Sankarabharan (child)	29-5-97		18		
45	Lawrence Brampe	29-5-97 7-7-97	39	34	4	9
Total						177

[Signature]

June 1897

No	Name	Dates of Admission Discharge	No. of days	Pay	Rate per diem	Amount due
1	Maniamah	2-6-97 8-6-97	6	15		
2	M. Ayl	9-6-97 19-7-97	40	40		
3	Lutshmi	15-6-97 23-6-97	8	12		
4	Mrs C. Reynolds	16-6-97 28-6-97	12	12		
5	J. B. Gung	17-6-97 28-6-97	11	12		
6	Lazar	18-6-97 2-7-97	14	25		
7	Arunkunthumal	20-6-97 27-6-97	7	15		
8	Virgiarungam	21-6-97 7-7-97	16	15		
9	Sankaran	21-6-97 31-7-97	40	15		
10	J. Kychully	23-6-97 27-6-97	4	30		
11	Raja Pillai	23-6-97 10-7-97	17	15		
12	W. Martin	23-6-97 29-6-97	4	70		
13	E. Judge	23-6-97 29-6-97	6	75		
14	Nagamamah	23-6-97 30-6-97	7	15		
15	Pannusawmy	24-6-97 26-6-97	2	12		
16	V. Saka	24-6-97 2-7-97	8	100		
17	Sultan Abdulla	25-6-97 7-7-97	12	15		
18	A. D. Rozario	25-6-97 1-7-97	6	20		
19	Amala	25-6-97 1-7-97	6	12		
20	Murugesum	26-6-97 5-7-97	9	12		
21	J. Raymond	26-6-97 12-11-97	139	25		
22	Minian	26-6-97 28-6-97	2	12		
23	John	27-6-97 13-7-97	16	15		
24	Sobhammah	27-6-97 29-6-97	2	30		
25	Chinnacunnor	27-6-97 9-7-97	12	15		
26	G. Stuart	28-6-97 4-7-97	6	20		
27	Krishnaswamy	28-6-97 10-7-97	12	20		
28	Dattagan	28-6-97 19-7-97	52	12		
29	Muthuswami	28-6-97 30-6-97	2	16		
30	G. G. Purke	29-6-97 20-7-97	21	20		
31	Vadivelu	30-6-97 5-7-97	5	15		
32	Balasundram	30-6-97 30-6-97	1	16		
33	M. G. Rowley	30-6-97		30		
34	Morden Salib	30-6-97 5-7-97	5	15		
35	Mrs J. Thompson	30-6-97 14-7-97	14	30		
Total						100 12

[Signature]

July 1977

No	Name	Dates of Attendance	No of Days	Pay	Rate per diem	Amount due	
1	J. A. Fouleca	1-7-97 7-7-97	6	15	2	12	
2	R. S. McDonald	2-7-97 24-8-97	53	60	8	26 8	died
3	Mungala Row	2-7-97 21-7-97	19	30	4	4 12	died
4	G. S. Adam	2-7-97 1-12-97	152	30	4	38	
5	W. Bishop	3-7-97 16-7-97	13	30	4	3 4	died
6	Kingopaul	3-7-97 10-7-97	7	25	4	1 12	
7	Muthusawmy	3-7-97 21-7-97	18	15	2	2 4	
8	Kanamasaiva Moodly	3-7-97 6-7-97	3	25	2	6	
9	E. Johnson	3-7-97 3-7-97		50			
10	Karadappuraju	4-7-97 12-7-97	8	30	4	2	
11	John Joseph	4-7-97		20			
12	L. Stale	5-7-97 7-7-97	2	130	12	1 8	
13	Kijaya Ragavoolos	6-7-97 4-8-97	29	25	4	7 4	
14	Mary	6-7-97 16-7-97	10	20	2	1 4	
15	H. McDonald	6-7-97 12-7-97	5	60	8	3	
16	Sivaprakasam	6-7-97 21-7-97	15	20	2	1 14	
17	D. S. Sillas	6-7-97 12-7-97	6	12	2	12	
18	A. W. Lerum	7-7-97 10-7-97	3	26 1/4	4	12	
19	Murugesam	7-7-97 24-7-97	17	15	2	3 2	
20	Arumuga Moodly	8-7-97 1-9-97	55	15	2	6 14	
21	Sergeant J. Gallagher	13-7-97 1-8-97	19	60	8	9 8	
22	Mrs Matilda Woodcock	13-7-97 17-7-97	4	18	2	8	
23	Ruban	13-7-97 17-7-97	4	13	2	8	died
24	Sabapathy	13-7-97 15-7-97	2	16	2	4	
25	J. Kobi	15-7-97 23-7-97	8	20	2	1	
26	Muliappa Kaicker	15-7-97 17-7-97	2	15	2	4	
27	Muthusawmy	15-7-97 21-7-97	6	16	2	12	
28	Dandisawmy Uddu	15-7-97 6-8-97	22	12	2	2 12	
29	Anna Lutchmi	15-7-97 3-8-97	19	80	8	9 8	
30	Mr Antony	15-7-97 16-8-97	32	250	2	64	
31	Ramally	15-7-97 18-7-97	3	32	2 6	7 6	
32	E. D. Smith	15-7-97 9-8-97	25	100	12	18 12	
33	Yaswathra Karayana Rao	16-7-97 7-8-97	22	80	8	11	
34	Ambalavanan	17-7-97 18-7-97	1	12	2	2	
35	Muriamah	17-7-97 2-8-97	16	20	2	2	
36	J. DeRose	17-7-97 26-7-97	9	15	2	1 2	
37	Peter Thiruvenkataam	17-7-97 13-8-97	27	20	2	3 6	
38	H. Judge	18-7-97 25-7-97	7	75	8	3 8	
39	Syed Hussain	19-7-97 29-7-97	10	15	2	1 4	

July 1897 (Continued)

No.	Names	Dates of Admission Discharge	Days	Pay	Rate per diem	Amount due
40	Mrs. A. Stuart	19-7-97	31-7-97	12	15	2. 18
41	Mathiasaras	19-7-97	18-9-97	61	15	2. 7 10
42	Brauten	19-7-97	21-7-97	2	80	1
43	P. Krishnan Nair	20-7-97	5-8-97	16	12	2
44	J. Brew	20-7-97	24-7-97	4	70	2
45	Singaravelu hoody	20-7-97	23-8-97	34	12	4 4
46	G. Sogge	21-7-97	25-7-97	4	30	4
47	D. M. Kalasundaram	21-7-97	7-8-97	17	15	2 2
48	Mr. McDonald	21-7-97	21-7-97	150		
49	Laxar	22-7-97	23-7-97	1	12	2
50	Arakasawmy	22-7-97	24-7-97	2	12	4
51	Boori Airovadam	22-7-97	22-7-97		15	
52	Vathanayagam	22-7-97	24-7-97	2	15	2 4
53	Albany	23-7-97	14-8-97	22	18	2 2
54	A. B. Cholet	23-7-97	26-8-97	34	40	4 8
55	Seshalchellam	24-7-97	3-9-97	41	15	2 2
56	D. Smith	24-7-97	26-7-97	2	22	4
57	Sivaraja Pillay	24-7-97	25-7-97	1	27	4
58	Seshalchellam	24-7-97	7-8-97	14	12	1 12
59	Rungasawmy	25-7-97	30-8-97	36	14	2 8
60	Greenequet	25-7-97	25-7-97	3	12	6
61	Rangamma	25-7-97	2-8-97	8	18	2 4
62	Robinsawmy	26-7-97	23-8-97	28	25	4 7
63	Thayammiah	26-7-97	2-8-97	7	30	1 12
64	Assan Basha	27-7-97	11-8-97	15	15	1 14
65	Fernando	28-7-97	29-7-97	1	15	2
66	S. Thompson	28-7-97	2-9-97	36	30	4 7
67	Mrs. E. Finner	30-7-97	3-8-97	4	60	2
68	W. Mc Donnelly	31-7-97	10-8-97	10	15	2 4
69	W. Mc Guinness	31-7-97	9-8-97	9	15	1 2
Total						506 56

August 1897

No.	Names	Dates of Admission Discharge	Days	Pay	Rate per diem	Amount due
1	Kutthan Kutty	1-8-97	11-8-97	10	12	2
2	P. Moore	1-8-97	9-8-97	9	97	8 4
3	W. Jacobs	3-8-97	6-8-97	3	30	4 8
4	A. Inland	5-8-97	30-8-97	25	(full)	2 12
5	Madurai	5-8-97	10-8-97	5	14	2 2
6	Ernstake	5-8-97	8-8-97	3	50	2
7	G. M. Connell	7-8-97	2-9-97	26	(full)	8 1 8
8	A. A. Fonseca	8-8-97	13-8-97	5	15	4 6 8
9	Hill	10-8-97	8-9-97	29	19	2 10
10	Erilla	10-8-97	30-8-97	20	40	2 3 10
11	Kuppasawmy hoody	10-8-97	21-8-97	11	12	4 6
12	Thamotharam	11-8-97	11-8-97		20	1 6
13	Thambasawmy	11-8-97	26-8-97	15	12	2 14
14	Erudin	11-8-97	19-8-97	8	12	2 1
15	W. Roberts	11-8-97	14-8-97	3	12	1
16	W. J. Mac Guinness	11-8-97	30-8-97	19	25	4 6
17	H. Cooper	12-8-97	8-8-97	6	40	4 12
18	F. Taylor	12-8-97	20-8-97	5	70	1 8
19	John Carthy	12-8-97	21-8-97	9	30	4 4
20	R. Carrin	13-8-97	29-10-97	77	35	2 4
21	Mrs. L. Taylor	13-8-97	20-8-97	7	70	7 8 3
22	Worland	14-8-97	19-8-97	5	50	3 8
23	Koukatapathy Raju	14-8-97	24-8-97	10	38	2 8
24	Mrs. Milne	14-8-97	15-8-97	1	200	2 8
25	Ruthnapillay	15-8-97	15-9-97	31	17	2
26	S. J. Hill	15-8-97	18-8-97	3	35	3 4
27	Varasawmy Pillay	16-8-97	16-8-97		50	12
28	Rodger	17-8-97	23-8-97	6	30	4 1 8
29	Arnold	19-8-97	24-8-97	5	15	2 10
30	Mahamed Ibrahim	19-8-97	27-8-97	8	13	2 1
31	Parthasarathy Pillay	21-8-97	15-10-97	55	15	6 14
32	F. J. D'Sylva	28-8-97	31-8-97	3	15	2 6
33	W. Evans	28-8-97	2-9-97	5	22	2 10
34	Erilla	30-8-97	15-9-97	16	40	4 4
35	Ranganayakulu	31-8-97	6-9-97	6	15	2 12
Total						94 12

September 1897

No	Names	Date of Admission	Discharge	No. of days	Pay	Rate per diem	Amount due
1	Sweetlaw W.	2-9-97	8-9-97	6	7 - -	- 2 -	- 12 -
2	J. Chinaiaswamy Naidu	2-9-97	18-9-97	16	18 - -	- 2 -	2 - -
3	J. Dunn	7-9-97	14-9-97	7	27 - -	- 4 -	1 12 -
4	G. Sabey	10-9-97	18-9-97	8	30 - -	- 4 -	2 - -
5	E. P. Lata	11-9-97	28-9-97	17	60 - -	- 8 -	8 8 -
6	Miss Philbert	14-9-97	3-11-97	50	25 - -	- 4 -	12 8 -
7	Mrs. Seagr.	14-9-97	14-10-97	30	20 - -	- 2 -	3 12 -
8	M. A. Ramuni Nair	16-9-97	29-9-97	13	25 - -	- 4 -	3 4 -
9	Dwarajulu Nair	17-9-97	8-10-97	21	12 - -	- 2 -	2 10 -
10	Mc Namora	18-9-97	5-10-97	17	18 - -	- 2 -	2 2 -
11	Thumlos	18-9-97	30-9-97	12	14 - -	- 2 -	5 4 -
12	Fernandez	18-9-97	30-9-97	12	25 - -	- 4 -	3 - -
13	M. Charles	18-9-97	21-9-97	3	50 - -	- 8 -	1 8 -
14	Ngrayanaswamy	18-9-97	21-9-97	3	12 - -	- 2 -	- 6 -
15	Subaya Naidu	20-9-97	27-9-97	7	12 - -	- 2 -	- 14 -
16	Ragavulu Naidu	20-9-97	22-9-97	2	15 - -	- 2 -	- 4 -
17	G. Jacob	21-9-97	1-11-97	41	25 - -	- 4 -	10 4 -
18	Senjiroy Naidu	22-9-97	25-9-97	3	15 - -	- 2 -	- 6 -
19	Miss Augustin	22-9-97	18-10-97	26	100 - -	- 12 -	19 8 -
20	Agnes	22-9-97	27-9-97	5	20 - -	- 2 -	- 10 -
21	S. McKenzie	23-9-97	1-11-97	39	15 - -	- 2 -	4 14 -
22	S. Grant	25-9-97	25-10-97	30	35 - -	- 4 -	7 8 -
23	A. Johnston	25-9-97	30-9-97	5	20 - -	- 2 -	- 10 -
24	J. Greene	27-9-97	25-10-97	28	15 - -	- 2 -	3 8 -
25	Kolindaswamy	27-9-97	29-9-97	2	25 - -	- 4 -	- 8 -
26	Shah Lathief	28-9-97	11-10-97	13	16 - -	- 2 -	1 10 -
27	Coletrip	29-9-97	3-10-97	4	12 - -	- 2 -	- 8 -
28	S. W. Mello	29-9-97	8-10-97	9	90 - -	- 8 -	4 8 -
29	Pannuswamy Pillar	30-9-97	11-10-97	11	15 - -	- 2 -	1 6 -
30	M. G. Butin	30-9-97	2-10-97	2	40 - -	- 4 -	- 8 -
31	H. Natt	30-9-97	4-10-97	4	17 - -	- 2 -	- 8 -

Total 107 4 -

October 1897.

No	Names	Date of Admission	Discharge	Days	Rate	per day	Amount due
1	Mr. Browne	3-10-97			30		
2	Miss Synne	3-10-97	2-11-97	30	15	2	3 12
3	H. North	6-10-97	5-10-97	2	17	2	4
4	Q. Clarke	6-10-97	14-10-97	8	25	4	2
5	B. Philips	6-10-97	21-10-97	15	15	2	1 14
6	Thyagaraja woodr	7-10-97	8-11-97	32	12	2	4
7	Vani haidu	8-10-97	11-10-97	3	14	2	6
8	B. Paul	8-10-97	17-10-97	9	40	4	2 4
9	Babty wood bridge	8-10-97	9-10-97	1	35	4	4
10	S. G. R. Mathew	8-10-97	16-10-97	8	25-10	4	2
11	Abdul Rahim	9-10-97	12-10-97	3	20	2	6
12	R. Joyles	9-10-97	13-10-97	4	200	2	8
13	A. Rukfay	10-10-97	24-12-97	75	16	2	9 6
14	P. Kolundavelu woodlyr	11-10-97			30		
15	Ramunni Menon	14-10-97	15-10-97	1	12	2	2
16	Shivayah Hammanth	14-10-97	31-10-97	17	23	2	2 2
17	Munisawmy haidu	15-10-97	2-3-98	58	15	2	19 12
18	Parthasarathy haidu	17-10-97	21-10-97	4	12	2	8
19	E. Sneyd	21-10-97	4-12-97	44	20	2	5 8
20	Sokalinga woodlyr	27-10-97	1-11-97	5	17	2	10
21	J. A. Jones	27-10-97			15		
22	K. Daval Rapoo	28-10-97	6-11-97	9	25	4	2 4
23	J. Mayers	29-10-97	9-11-97	11	15	2	1 6
							66 12

24/6

November 1897

No	Names	Dates of Admission Discharge	No. of days	Pay	Rate per diem	Amount due
1	L. L. James	1-11-97 3-11-97	2	45	-	8 - died
2	Ramanasamy	2-11-97 3-11-97	1	15	-	2 -
3	Arindaswami haidi	7-11-97 2-12-97	25	15	-	3 2 -
4	A. F. D. Rogers	8-11-97 23-11-97	12	22	8	1 8 -
5	H. Mory	8-11-97 1-12-97	23	12	-	2 4 -
6	Chithambaram	8-11-97 15-11-97	7	16	-	1 4 -
7	C. Corbush	9-11-97 17-11-97	10	12	-	1 4 -
8	Palayam	10-11-97 19-11-97	9	13	8	1 2 -
9	Swaiswamy	11-11-97 7-12-97	26	12	-	3 4 -
10	Purusottam	11-11-97 24-11-97	13	50	-	6 8 -
11	Aiirvatham	12-11-97 24-11-97	12	15	-	1 8 -
12	Mrs. F. Gabriel	15-11-97 17-11-97	2	30	-	8 -
13	B. F. Joseph	15-11-97 29-11-97	14	30	-	3 8 -
14	E. Palmer	16-11-97 18-11-97	2	100	-	1 8 -
15	Sheik. Lahiff	16-11-97 30-11-97	14	16	-	1 2 -
16	Parthasarathy	17-11-97 2-12-97	16	25	-	4 -
17	Allee Hussain	18-11-97 27-11-97	9	16	-	1 6 6
18	Gallagher	20-11-97 6-12-97	16	20	-	2 -
19	Karayanaswami Pillai	21-11-97 27-11-97	6	27	8	1 8 -
20	Abdool Majid	21-11-97 30-11-97	8	40	-	2 -
21	J. M. Lansen	22-11-97 1-12-97	9	28	-	2 4 -
22	G. H. Foranly	22-11-97 2-12-97	10	16	-	1 4 -
23	G. Marbman	23-11-97 30-11-97	7	20	-	1 4 -
24	Rajapaul	23-11-97 4-12-97	11	16	-	1 6 -
25	Antnaveloo Imoaly	24-11-97 2-12-97	8	15	-	1 -
26	A. T. Gault	24-11-97 2-12-97	8	24	-	1 -
27	P. Kesavadas Nandi	25-11-97 28-1-98	64	24	-	8 -
28	P. Anis	25-11-97 4-12-97	9	50	-	4 8 -
29	Parthasarathy haidi	25-11-97 29-11-97	4	15	-	8 -
30	W. Bre Connell	25-11-97 2-12-97	7	15	-	1 4 6
Total						62 66

No.	Names	Date of Admission	Date of Discharge	No. of days	Rate per day	Amount due	Remarks
1	Mr. Vamara	1-12-97	27-12-97	26	17	442	
2	Kavavalas Naitu	1-12-97	9-12-97	8	30	240	died
3	E. Peters	1-12-97	27-12-97	26	30	780	
4	Abba Rozario	1-12-97	6-12-97	5	25	125	
5	Thungasawing	2-12-97	25-12-97	23	14	322	
6	* G. Ramasawoni Doss	2-12-97	6-12-97	4	100	400	Admission
7	L. Samuel	5-12-97	11-12-97	6	12	72	
8	G. D. Burn	6-12-97	10-12-97	4	150	600	
9	Sundaram	6-12-97	15-12-97	9	20	180	
10	A. Gage	6-12-97	18-12-97	12	15	180	
11	Mr. Scarth	8-12-97		17			
12	Govindarajulu Naitu	11-12-97	21-12-97	10	15	150	
13	Gamsdhal	11-12-97	22-12-97	12	12	144	
14	Ramanga Chetty	12-12-97	13-12-97	1	12	12	died
15	Bastoni R.	14-12-97	23-12-97	9	15	135	
16	E. Herft	14-12-97	10-1-98	27	35	945	
17	J. D. Wright	15-12-97	18-12-97	3	250	750	
18	A. M. Lamoury	16-12-97	21-12-97	5	15	75	
19	Thomas William Moore	21-12-97	22-12-97	1	15	15	
20	Sathasiva Iyer	22-12-97	14-1-98	23	20	460	
21	Miss Higgins	23-12-97	25-12-97	2	20	40	
22	Mah. Mohiddin Hussain	25-12-97	22-1-98	28	20	560	
23	Egambara hoodly	25-12-97	6-1-98	12	60	720	
24	Fisher	26-12-97	8-1-98	13	25	325	
25	Chellappa hoodly	27-12-97	8-1-98	12	17	204	
26	Govindarajulu	27-12-97	4-1-98	8	20	160	
27	G. Kishan	28-12-97		30			
28	F. Breen	28-12-97	6-1-98	9	12	108	
29	S. Satha Iyer	31-12-97	3-1-98	3	30	90	
30	Dafmar Clark	31-12-97	2-2-98	33	20	660	
31	Ramasawing	31-12-97	3-1-98	3	14	42	

Total 7996

27/16

January 1898

Indragiri No. 10 to Letter No. 277 16.1.22

No	Names	Dates of Admission Discharge	No of days	Pay	Rate per diem	Amount due
1	R. V.C. Hill	2-1-98 3-1-98	1	50	. 8	. 8
2	J. H. Louekin	4-1-98 1-2-98	17	4	. 2	
3	Chithambaram	5-1-98 21-2-98	47	16	. 2	5 4
4	N. S. Nalla haidu	6-1-98 21-1-98	15	25	. 4	3 12
5	Nathamuni	6-1-98 11-1-98	5	15	. 2	10
6	Canaran	6-1-98 24-1-98	18	75	. 8	9
7	Mr. Collins	7-1-98 13-1-98	6	15	. 2	12
8	Ruthnasabapathy hooth	8-1-98 12-1-98	4	50	. 8	2
9	Rajasopaul Acharyy	8-1-98 9-1-98	1	40	. 4	4
10	W. Goudie	9-1-98 12-1-98	3	70	. 8	1 8
11	P. Ranganadam	9-1-98 16-1-98	7	12	. 2	14
12	Ida Rodgers	10-1-98 15-1-98	5	35	. 4	1 4
13	I. Camper	10-1-98 28-1-98	18	40	. 4	4 8
14	A. Ireland	10-1-98 15-2-98	36	18	. 2	4 8
15	Kunja Nathan	10-1-98 5-2-98	26	14	. 2	3 4
16	H. Wilson	11-1-98 10-5-98	119	25	. 4	29 12
17	Fernandez	12-1-98 18-2-98	27	12	. 2	3 6
18	Ananda Nambijar	13-1-98 19-1-98	6	18	. 2	12
19	Balasundaram	14-1-98 19-1-98	5	30	. 4	1 4
20	Kalathai Mudali	15-1-98 16-1-98	1	15	. 2	2
21	Anasawmy Acharyy	15-1-98		20		
22	A. P. Thungavelu	16-1-98 4-2-98	19	15	. 2	2 6
23	B.A. Sundara Raja Pillay	19-1-98 11-2-98	23	25	. 4	5 12
24	J. A. Pascal	20-1-98 7-2-98	18	80	. 8	9
25	Subba Row	20-1-98 10-3-98	49	25	. 4	12 4
26	Shaik Mali	22-1-98 26-1-98	5	12	. 2	10
27	Solomon Iyasawmy	23-1-98 2-3-98	38	18	. 2	4 12
28	Babus Rao	26-1-98 1-2-98	6	15	. 2	12
29	S. Melmalori	26-1-98 9-3-98	42	20	. 2	5 4
30	A. Martin	27-1-98 3-3-98	35	25	. 4	8 12
31	Kunthasawmy	27-1-98 1-2-98	5	15	. 2	10
32	David	28-1-98 30-1-98	2	14	. 2	4
33	J. Francis	29-1-98 12-2-98	14	20	. 2	1 12
34	H. C. Jones	31-1-98 5-3-98	33	16	. 2	4 2
35	Sheri Rao	23-1-98 31-1-98	8	100	. 12	6

Total 137-2

February 1898

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No.	Names	Dates of		No of days	Pay	Rate per		Amount
		Admin.	Bishop.			diem.	due.	
1	Mrs E. Sedie	7-2-98	19-2-98	12	45	-	4	3
2	Thumbar	7-2-98	23-2-98	16	15	-	2	2
3	Pethasawmy Kaidi	8-2-98	21-2-98	13	45	-	4	3 4
4	Verasawmy Kaidi	9-2-98	24-2-98	15	12	-	2	1 14
5	Abdool Mazed.	12-2-98	26-2-98	14	22	-	2 6	2 3
6	Shah Abdool Rahman	14-2-98	19-3-98	33	35	-	4	8 4
7	Samuel.	14-2-98	19-2-98	5	15	-	2	10
8	George Garret	15-2-98	3-3-98	16	30	-	4	4
9	J. Brodie	19-2-98	14-3-98	23	75	-	8	11 8
10	H. J. Ines	20-2-98	1-3-98	9	100	-	1	9
11	Mormian	20-2-98	3-3-98	11	12	-	2	1 6
12	J. Maccardie	20-2-98	8-3-98	16 1/2	4	-	1 4	20
13	Munisawmy	22-2-98	11-3-98	17	14	-	2	2 2
14	Chas. Henriens	22-2-98	11-3-98	17	16	-	2	2 2
15	J. Symons	23-2-98	14-3-98	19	37	-	4	4 12
16	F. Bonjour	23-2-98	27-2-98	4	20	-	2	8
17	Maruammah	23-2-98	16-4-98	52	14	-	2	6 8
18	Kristnasawmy	24-2-98	20-3-98	24	30	-	4	6
19	G. A. Green	24-2-98	5-3-98	9	100	-	12	6 4
20	Achammah	26-2-98	7-3-98	9	12	-	2	1 2
21	Gorlam Dastaghier	27-2-98	2-4-98	34	12	-	2	4 4
22	Anth.	28-2-98	12-3-98	12	12	-	2	1 8
Total								102 3

[Signature]

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ENCLOSURE.

From T. HESKETH BIGGS, Esq., Accountant-General to the Government of Madras, to the Surgeon-General with the Government of Madras, dated Fort St. George, 28th June 1898, No. 2390.

I have the honour to forward, herewith, the report of Mr. J. O. B. Power, Chief Superintendent in charge of Outside Audits, on the audit of the accounts of the General Hospital for the two years 1896-97 and 1897-98.

2. It will be noticed that it shows a most unsatisfactory state of affairs to have existed and serious defects in management and superintendence whereby, unless those responsible are to make it good, considerable loss to Government has occurred.

3. Mr. Power's report is very clear and full, and it is unnecessary for me to do more than refer to the main points it brings out.

4. The first seems to me to be the want of proper supervision over the accounts that allowed the irregularities to take place.

5. The second point is the mistake of placing the Head Steward, who was so largely responsible for the executive work and expenditure of the hospital, in charge also of the accounts and recoveries of stoppages from patients. With his many duties it was most probable the account would be neglected. The accounts should always be placed in charge of an independent Accountant immediately subordinate to the head of the hospital.

6. The Head Steward has given a security of Rs. 5,000, so that it would hardly have been worth his while to have misappropriated small sums, and the confusion that has arisen is due, as I have said, to lack of proper supervision over the accounts and want of system and arrangement, as well as to the neglect of his duties in respect to the accounts by the Head Steward. He has no doubt been guilty of most serious irregularities, and he should be called on to explain how he accounts for the missing records.

7. It is impossible to state what the actual amount lost to Government is in 1897-98; it was certainly Rs. 750, which the Superintendent, who is responsible for the loss, has authorized being written off. I agree with Mr. Power that it is improper for an official to be allowed to write off amounts for the recovery of which he is responsible, and that in this case the authority of the Surgeon-General would seem to be the suitable one.

8. For the amounts which will prove unrecoverable in 1896-97, no account has yet been made out. This should be done.

9. It is objectionable that grass, &c., belonging to the hospital should be sold to the hospital officers.

MEMORANDUM referred to in the covering letter.

Extracts from the report on the audit of the accounts of the General Hospital.	Remarks by the Senior Medical Officer.	Auditor's remarks.
(N.B.—The numbers in this column have reference to the paragraphs in the Audit Report.)		
Paragraph 4.—... the amount due by each in-patient is calculated according to the number of days that he remained in hospital and bills are sent out monthly for the amounts due.	Not so. The bills are sent after the discharge of the individual patients. Mr. Bonner failed to carry out the despatch of the bills systematically.	This is the important point.
Paragraph 6.—(1. Counterfoil receipts from the 18th April 1896 to 2nd October 1896 have not been numbered even in manuscript.	The Senior Medical Officer ordered the Steward to number the receipts, but the order was not carried out.	The Senior Medical Officer should have known that his order had been ignored for months, as the book was seen by him almost daily when checking it with the cash-book. The Senior Medical Officer did know it, but he couldn't get him (Mr. Bonner) to do the work.—W.R.B.

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Memorandum referred to in the covering letter—*cont.*

Extracts from the report on the audit of the accounts of the General Hospital.	Remarks by the Senior Medical Officer.	Auditor's remarks.
(4) A sum of Rs. 29, the receipt of which in the office is evident from counterfoil receipt No. 72, dated 30th July 1897, has not been brought to account in the cash book.	Mr. Bonner did not use the regular receipt book. He is to replace the amount.	Mr. Bonner <i>did</i> use the regular receipt book. It is one of the four receipts not initialled by the Senior Medical Officer referred to in paragraph 6 (2). Mr. Bonner has paid up the amount. I was on leave on the date this occurred and the receipt book was not shown to the Acting Senior Medical Officer.—W.R.B.
Paragraph 7. —(1) In all cases where names of paying patients are entered from the admission book into the Civil Bill book, the serial numbers of the latter should be noted in red ink in the former in the column provided for month and date. (2) The column "Date on which bill sent" in the Civil Bill book should be altered to "No. and date of bill" and the necessary particulars posted therein.	Is only extra clerical work and subserves no check. The reason for the alteration is not obvious.	The extra clerical work would be very little, and if this suggestion is adopted, it could be seen at a glance whether there were any omissions from the Civil Bill book. As a bill sometimes contains a number of items of the Civil Bill book and a number of such bills is despatched on a particular day, it is impossible to ascertain whether a particular item of the Civil Bill book has been billed for or not without examining a number of bills. This can be avoided if the suggestion is carried out.
(6) The receipts should issue only under the signature of the Senior Medical Officer or Resident Medical Officer instead of under the signature of the Head Steward so as to afford an adequate check on the cash book which is kept by the Head Steward.	Quite impracticable. Money is received at all hours of the day.	If the Senior Medical Officer thinks it impracticable, it is for him to suggest the remedy. The officer who has to write up the cash-book should not be empowered to grant receipts. This principle has never been announced before.—W.R.B.
Paragraph 9. — I would suggest that an abstract of the transactions in the Civil Bill book should be prepared at the close of each month to show the opening balance, the demand for the month, the realizations during the month and the closing balance, and that a copy of the abstract should be furnished monthly to the Surgeon-General, to whom a list of outstandings should also be sent after the close of each official year on the 31st March previous	Is extra clerical work which will require increase of staff.	The preparation of the monthly return should not take a clerk more than two hours in a month. The closing balance of the previous month's return will be the current month's opening balance; the demand for the month will be the total of the column "Current month" under "Demand" of the Civil Bill book. The realizations will be the total of the column "Hospital stoppages" of the cash book and the closing balance will be arrived at from these three figures. The yearly list may perhaps occupy a clerk about a week at most.
Paragraph 12. —(2) It was suggested that, when the patients are unable to sign the register from any cause, their marks should be verified under the initial of some one unconnected with the ward.	Any one conversant with the working of the hospital would not have made this suggestion which is quite impracticable.	The suggestion was made in the last audit report and no objection was raised to its adoption. The Senior Medical Officer now says that it is impracticable without giving any reasons for his opinion. From an audit point of view, the present practice is quite wrong and should be discontinued. It may be from an audit point of view— W. R. B.
Paragraph 12 (4). — As no recovery was effected from him, his deposit of Rs. 17 should have been adjusted towards the hospital stoppages and not repaid to him.	This would have been illegal. The money was deposited for a specific purpose.	The adjustment could have been effected without the least illegality if, before the money was returned, it was pointed out to the patient that he owed a bill to the hospital. The omission to do so appears to be due to the fact that the Head Steward had omitted the man's name from the Civil Bill book. I prefer the Government Solicitor's opinion as to the illegality which I ascertained.—W.R.B.
Paragraph 13 (4). —A list of thirteen items of payments marked F is attached for which no receipts are forthcoming. This is due to the fact that receipts are not at all filed, but are only bundled. In future they should be filed.	Neither filing nor bundling will prevent the loss of receipts by a careless man.	In bundling, there is a possibility of vouchers being mislaid every time the vouchers are handled; this cannot happen if the vouchers are filed even when handled by a careless man.

From Brigade-Surgeon-Lieutenant-Colonel W. R. BROWNE, M.D., Senior Medical Officer, General Hospital, Madras, to the Secretary to the Surgeon-General with the Government of Madras, dated 22nd September 1898.

With reference to the Accountant-General's letter No. 2390, dated 23rd June 1898, I have the honour to report as follows.

In G.O., No. 570, Public, dated 9th July 1895, it was arranged that the accounts of the hospital should be audited annually by the outside Audit department of the Accountant-General's office within four months of each official year. No intimation was received by me that this audit would not be carried out within the time mentioned in the Government order, and eventually on the 8th March 1898. I wrote and asked when the audit would be undertaken and my reason for doing so was that I was aware that the head steward was not keeping his accounts correctly and I would have done so much earlier, but that I was daily expecting to hear that the audit was arranged for in accordance with the terms of the Government order above referred to.

2. The Surgeon-General is aware that at his inspection in February I reported to him that I had been unable for months past to persuade Mr. Bonner to keep his accounts up to date and despite orders and reprimands he had failed to carry out the hospital rules. The Surgeon-General then ordered him to be called upon for an explanation, if, by the end of the month, he had not brought the books up to date. The explanation was called for but was not answered and eventually I was compelled to suspend Mr. Bonner for neglect of orders. Immediately the second steward was put in charge of the duties of the head steward, he began to work up the arrears and by my direction a supplemental civil bill book for 1897-98 was at once started. I draw attention to this because in paragraph 5 of the Auditors' report it is stated that this has *now* been prepared by the hospital authorities leaving the inference to be drawn that it was in some way due to the audit being held.

3. Under hospital rules the head steward is personally responsible for the "hospital stoppages" or civil bill book and not the Senior Medical Officer.

The chief errors, both of omission and commission, have occurred in connection with the recovery from patients of hospital stoppages and in nearly every case the failure to obtain the amounts has been from people drawing small salaries. By far the greatest amount recovered on account of hospital stoppages is obtained from patients in the special wards for paying patients and in 1897-98 Rs. 13,000 was received; it is satisfactory to report that in not one instance has there been failure to obtain the amounts so due. The reason is simple. The patients using these rooms are few in number, of good social position, and their whereabouts is easily ascertained. In the general wards the conditions are exactly the reverse, and the statements made by the patients on admission are on enquiry very often found to be false especially as regards their salaries and addresses. Thus it has come about that the Accountant-General, proceeding on the assumption that the details given in the admission book are correct, has said (*vide* statement H) that a loss of Rs. 750 has accrued; but this amount is much overstated and further it is founded on incorrect figures given by the Auditor who has made numerous mistakes in compiling enclosures to statement H.

The Auditor seems to imagine that the amount due by every patient shown in his list could have been recovered, but if he had consulted the Senior Medical Officer before making out this list, the absurdity of including all the daily-paid workmen, &c., now entered would have been prevented. I attach a statement I showing in detail the figures for 1897-98.

It is true that some loss has occurred, but it is impossible to state what the exact amount is, for the reasons above given and also shown in detail in the foot-note to my statement I.

4. To prevent an unduly long report, I have commented on the Auditors' report in the margin and will now revert to the Accountant-General's covering letter.

5. Leaving to the last the remarks of the Accountant-General in paragraphs 2 and 4 on the want of supervision by the Senior Medical Officer, I have to observe with regard to the second point touched on in paragraph 5, namely, "the mistake of placing the head steward who was so largely responsible for the executive work and expenditure of the hospital in charge also of the

accounts and recoveries of stoppages from patients," that as regards the expenditure this is carried out under the daily check of the Senior Medical Officer, and that the duties assigned to the head steward have been in force for many years and that it is because he has charge of the accounts involving considerable monetary transactions that his pay stands at the reasonable figure it does and also that so large a money security as Rs. 5,000 is enforced. This is the first time that it has been announced that "the accounts should always be placed in charge of an independent accountant immediately subordinate to the head of the hospital" and that this is correct in principle I presume there can be no doubt, and sanction will therefore be sought for the appointment of such an official but I must demur to the implied inference that either the Senior Medical Officer or head steward is responsible for this not having been carried out heretofore.

6. In paragraph 6 of this letter, the Accountant-General states that the head steward should be called on to explain how he accounts for the missing records. I need hardly note on this that not only was he called on — unavailing—months ago to do so but directly the loss was ascertained the obviously desirable plan of putting the police on the track was adopted.

7. With reference to the suggestion that the Surgeon-General should be the authority to write off sums irrecoverable from patients, this plan I consider to be quite impracticable and unnecessary. Why the present system is improper I fail to see. The Senior Medical Officer is always an officer of many years' service and experience and surely he can be trusted to write off such amounts as he alone is in a position to judge are irrecoverable. The amounts only as a rule concern payments to be made by patients with very small incomes and though the sum in the year under reference may seem somewhat large, this is largely due to the fact that the statements made by the patients were not inquired into at the time by the head steward; if they had been it would undoubtedly have been found that many of them now entered as paying patients should have been excluded as being either in no employment or on half pay, etc.

8. Similarly with regard to the stricture in paragraph 9 I quite fail to see how it is objectionable that the grass should be sold to the hospital officers. On the contrary I consider it in every way desirable to do so. I understand that the Accountant-General holds that the sale of grass is objectionable because the sales are conducted by subordinate members of the hospital staff who are thus placed in an anomalous position to their superior officer! I need only say that the grass is cut by coolies and the amount weighed and jotted down in a book and that it does not in the least matter to whom the weighed grass is sold, whether to a passer-by in the road or to anybody else and selling it to the staff means facility of recovery of the price of the grass and saves clerical work.

9. Lastly with regard to the remarks on want of supervision in paragraphs 2 and 4 of the Accountant-General's letter, I have only to state that they are made by an official new to Madras who is evidently unaware of the duties pertaining to the officer who holds the appointment of Senior Medical Officer and Principal of the Medical College and that I can state without fear of contradiction that all the supervision that it was possible to give without neglect of other and more important duties was given. The difficulty of making a superior subordinate carry out orders who is incessantly making excuses and promising amendment I found to be very great—and unless I had made the actual entries with my own hand I could not do more than check the figures produced before me, at the same time I could not stop Mr. Bonner's methods of procrastination and evasion and hence arose the confused state of the accounts into which Mr. Bonner allowed them to drift.

Statement I.

Month.	As shown in Accountant- General's state- ment.	As shown in Hospital Civil Bill Book up to 9th July 1898.	Amount since credited to Government.	Amount written off as irrecover- able.	Amount to be paid by Mr. Bonner.	Amount still unpaid.	Total.	Amount due by daily paid men taken to account current by the Accountant- General.
1897.								
April	RS. A. P. 177 6 0	RS. A. P. 123 1 6	RS. A. P. 74 4 0	RS. A. P. 23 10 0	RS. A. P. 7 14 0	RS. A. P. 11 5 6	RS. A. P. 123 1 6	RS. A. P. 54 4 6
May	177 8 0	45 12 0	13 6 0	33 3 6	7 14 0	6 0 0	45 12 0	131 12 0
June	100 12 0	36 10 0	2 8 0	19 10 0	5 4 0	7 8 0	36 10 0	64 2 0
July	306 5 6	75 9 6	6 8 0	29 6 0	.. ..	14 12 0	75 9 6	230 12 0
August	94 12 0	13 10 0	5 12 0	8 13 6	29 8 0	31 8 0	13 10 0	81 2 0
September	107 4 0	70 4 0	13 12 0	.. ..	2 0 0	20 12 0	70 4 0	37 0 0
October	66 12 0	10 8 0	3 12 0	12 8 0	.. ..	44 0 0	10 8 0	56 4 0
November	62 6 6	33 10 6	11 2 0	0 4 0	2 0 0	4 8 0	33 10 6	28 12 0
December	79 9 6	47 5 6	14 15 0	2 14 6	8 14 0	19 12 0	47 5 6	32 4 0
			15 7 0	13 2 0	1 0 0	18 4 6		
1898.								
January	137 2 0	110 8 0	19 0 0	56 12 0	0 12 0	34 0 0	110 8 0	26 10 0
February	102 3 0	61 1 6	20 8 0	70 12 0	0 12 0	28 8 0	61 1 6	41 1 6
			32 11 6	4 10 0	4 0 0	19 12 0		
	1,412 0 6	623 0 6	188 4 6	167 10 0	53 4 0	218 14 0	623 0 6	784 0 0
			226 14 6	198 15 6	61 4 0	140 14 6		

Note.—From a scrutiny of the Accountant-General's statement for April 1897 it will be observed that a large percentage of the number of admissions are daily-paid men, such as fitters, bricklayers, masons, dhobies, cooks, weavers, ryots, petty traders, private servants, &c., who cannot afford to pay and for whom Government has made other provision. It is true that they stated on admission that their monthly pay was Rs. 12 or more, but in nearly every case they were daily-paid workmen for the days on which they worked and hence are not liable to stoppages. These men have not been entered as paying patients in the Civil Bill Book and yet the Accountant-General has brought them on in his statement and swells the amount shown as loss to Government. These amounts written off as "irrecoverable," include bills returned unclaimed through the Dead Letter Office; the addresses not being traceable; men only on half pay below Rs. 12 and not liable to hospital stoppages, and some since dead. The amounts to be paid by Mr. Bonner are sums that would in all probability have been recovered had bills been sent out by him in time.

N.B.—The figures in italics are the revised totals up to 20th September 1898.

Remarks of		
The Auditor.	The Senior Medical Officer, General Hospital, Madras.	The Surgeon-General.
<i>Paragraph 4.</i>—The amount due by each in-patient is calculated according to the number of days that he remained in hospital and bills are sent out monthly for the amounts due. <i>Auditors' Remarks.</i> This is the important point <i>Paragraph 4.</i>—It has been found on a detailed examination that there were omitted therefrom no less than 400 items representing over Rs. 1,400 which might otherwise have been collected. <i>Paragraph 5.</i>—It is probable that if bills had been made out in time a large proportion of the demands which have been written off might have been realized and a considerable loss to Government would have been avoided. <i>Paragraph 6.</i>—The following irregularities were noticed in connection with the recovery of hospital dues:— (1) Counterfoil receipts from the 18th April 1896 to 2nd October 1896 have not been numbered even in manuscript. <i>Auditors' Remarks.</i> The Senior Medical Officer should have known that his order had been ignored for months as the book was seen by him almost daily when checking it with the cash book. (2) Counterfoil receipts No. 72, dated 30th July 1897, and Nos. 73 to 75, dated 11th August 1897, do not bear the initials of the Senior Medical Officer. (3) Two leaves between receipt No. 176 and No. 177 have been torn out. (4) A sum of Rs. 29, the receipt of which in the office is evident from contingent receipt No. 72, dated 30th July 1897, has not been brought to account in the cash book. <i>Auditors' Remarks.</i> Mr. Bonner did use the regular receipt book. It is one of the four receipts not initialled by the Senior Medical Officer referred in paragraph 6 (2). (5) A sum of Rs. 12 on account of excess hospital collections refunded in March 1898 was not recorded in the cash book. <i>Paragraph 7.</i>—I would offer the following suggestions for the improvement of the present system of recovering and accounting for hospital collections:— (1) In all cases where names of paying patients are entered from the admission book into the civil bill book the serial numbers of the latter should be noted in red ink in the former in the column for "Month and date." <i>Auditors' remarks.</i> The extra clerical work would be very little and, if this suggestion is adopted, it would be seen at a glance whether there were any omissions from the civil bill book. (2) The column "date on which bill sent" in the civil bill book should be altered to "number and date of bill" and the necessary particulars posted therein.	Not so. The bills are sent after the discharge of the individual patients. Mr. Bonner failed to carry out the despatch of the bills systematically. Not so. About half of them would not have been under any system collected. It is not all probable as shown in my statement I, only a small percentage has been irrecoverable. The Senior Medical Officer ordered the steward to number the receipts, but the order was not carried out. The Senior Medical Officer did know it, but he could not get him (Mr. Bonner) to do the work. Not shown to Senior Medical Officer. Apparently only one .. Mr. Bonner did not use the regular receipts book. He is to replace this amount. Mr. Bonner has paid up the amount. I was on leave on the date this occurred and the receipt book was not shown to the Acting Senior Medical Officer. This amount has come out of Mr. Bonner's pocket. Is only extra clerical work and subserves no check. The reason for the alteration is not obvious.	If the orders in G.O., No. 434, Public, dated 31st March 1896, had been more strictly carried out, this would not have occurred, viz., requiring all such patients to pay the charges in advance for a period not exceeding ten days at a time as far as was consistent with humane treatment; a little care would prevent entries being made in the civil bill book of patients' names who are not liable to be charged. I consider the Senior Medical Officer was remiss in not seeing that his orders to have the counterfoil receipts numbered was carried out. The Senior Medical Officer should have called for them. Even if there was only one removed the Senior Medical Officer should have known the reason why it was removed. Apparently, the steward did use the regular receipt book generally—vide auditors' remarks. This fact appears to show some want of touch between the Senior Medical Officer and the steward's work. This would not have happened if the receipt book was shown systematically to the Senior Medical Officer. In the absence of any evidence of dishonesty, this shows great carelessness on the steward's part. I concur with the auditor. I concur with the Auditor.

This proposal may be approved.

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Remarks of		
The Auditor.	The Senior Medical Officer, General Hospital, Madras.	The Surgeon-General.
As a bill sometimes contains a number of items of the civil bill book and a number of such bills is despatched on a particular day, it is impossible to ascertain whether a particular item of the civil bill book has been billed for or not without examining a number of bills. This can be avoided if the suggestions is carried out. (3) The counterfoil receipts should show the number and date of bills to which they appertain. (4) The receipts should bear <i>printed</i> and not <i>manuscript</i> numbers. (5) The numbers on the receipts should be in one continuous series for a year and not in separate series for each counterfoil receipt book as was the case in the period under audit. (6) The receipts should issue only under the signature of the Senior Medical Officer or resident Medical Officer instead of under the signature of the Head Steward so as to afford an adequate check on the cash-book which is kept by the head steward. <i>Auditor's remarks.</i> If the Senior Medical Officer thinks it impracticable, it is for him to suggest the remedy. The officer who has to write up the cash-book should not be empowered to grant receipts. Paragraph 8.—It is very desirable that a new civil bill book for 1896-97 should now be opened and that bills should be sent out in respect of such of the accounts as are found by reference to the cash-book to be outstanding and which admit of recovery. Paragraph 9.—In view to a proper check being exercised on the collection of amounts due to the hospital, I would suggest that an abstract of the transactions in the civil bill book should be prepared at the close of each month to show the opening balance, the demand for the month, the realizations during the month, and the closing balance and that a copy of the abstract should be furnished monthly to the Surgeon-General to whom a list of outstandings should also be sent after the close of each official year on the 31st March previous to giving the names of patients, the amounts due and the period to which the claim related. <i>Auditor's remarks.</i> The preparation of the monthly return should not take a clerk more than 2 hours in a month. The closing balance of the previous month's return will be the current month's opening balance; the demand for the month will be the total of the column "current month" under "Demand" of the civil bill book. The realizations will be the total of the column "hospital stoppages of the cash-book" and the closing balance will be arrived at from these three figures. The yearly list may, perhaps, occupy a clerk about a week almost. I venture to think also that the power to write off as irrecoverable sums due by patients should be vested in the Surgeon-General and not in the Senior Medical Officer or, at all events, that the powers of the latter officer should be limited to a certain amount in each case and to a total sum for the year. Paragraph 10.—I shall now refer to a few minor irregularities noticed under the various heads of expenditure.	 Will be adopted when present stock is exhausted. Possibly Quite impracticable. Money is received at all hours of the day. The principle has never been announced before. I have ordered this to be done. Is extra clerical work which will require increase of staff. Impracticable	 <i>In order</i> <i>This proposal may be approved.</i> <i>18/1/99</i> I concur with the Auditor. <i>do</i> Do. do. <i>do</i> <i>I concur with the Auditor and think this is most essential to avoid irregularities.</i> <i>This proposal may be approved.</i> <i>If the S.M.O. or Resd Surgt is not present a temporary acknowledgment may be given by the Steward, to be followed by a formal receipt.</i> <i>18/1/99</i> This has been done and a considerable amount recovered. It is most important that the proposal should be carried out and some extra establishment will be necessary. <i>This proposal may be approved?</i> <i>No. I think this very necessary</i> <i>be carried out in the office</i> <i>18/1/99</i> I cannot agree with the Senior Medical Officer that this is impracticable and consider that the principles in G.O., No. 788, Public, dated 23rd October 1894, allowing the Senior Medical Officer only to write off sums to the extent of Rs. 5 after due searching inquiry and the Surgeon-General to write off up to Rs. 100 should be made applicable to the General Hospital and all other Government institutions in which such recoveries are made. <i>The S.G.'s view may be accepted?</i> <i>18/1/99</i>

Remarks of		
The Auditor.	The Senior Medical Officer, General Hospital, Madras.	The Surgeon-General.
(2) Advances of pay were first made out of the hospital cash chest in certain instances and were subsequently recouped by bills drawn from the Accountant-General. This practice is irregular.	Noted	This will be avoided in future.
(3) In the last audit report, it was suggested that the amount recovered from the nurses on account of rations supplied to them by the contractor should be shown on recovery as a receipt and on payment to the contractor as a charge in the cash-book. This method, which was adopted in January 1897, was superseded in January 1898 by another system under which the payment is arranged to be made to the contractor directly in the Accountant-General's office. From January to December 1897, however, when the former method obtained, there was no uniformity observed. For instance, entries appear on both sides of the cash-book from January, March and April 1897, the payments in the case of February and March being supported by receipts but not in January 1897.	The receipts have been evidently lost or misplaced by Mr. Bonner.	The Senior Medical Officer should have seen that these receipts were not lost. These irregularities should be avoided in future.
(4) The totalling of the acquittance roll register for several months in pencil.	Mr. Bonner failed to carry out the reiterated orders of the Senior Medical Officer. Noted	The Senior Medical Officer appears to have been too lenient with the Steward. This should not have occurred.
(5) A sum of Rs. 12 has been outstanding from January 1897 as undisbursed travelling allowance. This should now be refunded to Government by deduction from the next pay bill.	Noted	This should not have occurred.
Paragraph 11—Sanitary Contingencies.— (a) The pay of the peon of the Matron Superintendent at Rs. 3 per mensem was charged to this head during the years 1896-97 and 1897-98 contrary to the principle laid down in article 98 (a) of the Civil Account Code, 6th edition. As it is a fixed monthly recurring charge, sanction might perhaps be obtained for its being included in the establishment pay bill.	Noted	This should be corrected in future. I agree with the auditor.
(b) In the last audit report, it was pointed out that it was obviously the intention of Government that the monthly drawings should be limited to the actual expenditure of the previous month which, however, should not exceed Rs. 100. But as usual a sum of Rs. 100 is being drawn monthly without reference to the actual expenditure of the previous month.	Noted	This should not have occurred.
Departmental purchases.—(a) The monthly expenditure under this head in 1897-98 invariably exceeded and was in some months more than double the amount of the permanent advance of Rs. 300. The excess expenditure was probably met for the time being from hospital collections, but this is irregular and in future bills should be presented to the Accountant-General oftener during the month so as to keep the expenditure within the limits of the permanent advance.	Noted	This was very irregular.
(b) There is a difference of Rs. 6-12-0 between the expenditure of Rs. 481-4-3 for September 1897 as recorded in the cash-book, and the amount of Rs. 488-0-3 drawn in October 1897 from the Accountant-General. This represents a sum of Rs. 6-12-0 expended on the 28th September 1897 and recorded in departmental purchase book, but not shown in the cash-book.	Mr. Bonner paid the money from his private purse.	
(c) The following charges incurred under this head on account of purchase of stationery and book-binding are irregular as the stationery should have been obtained from the Superintendent of stationery and the binding done at the Government Press.	Noted	This should not have occurred.

Remarks of		
The Auditor.	The Senior Medical Officer, General Hospital, Madras.	The Surgeon-General.
Paragraph 12—Deposits.—(1) The modified form of the deposit register suggested in the last audit report has been introduced with effect from January 1897, but it has not been balanced monthly. This should be done in future and the balance agreed with that in the cash-book. (2) It was also noticed in that report that in the majority of cases the register contained the signatures of the nurses in charge of wards for deposits and withdrawals instead of the signatures of the patients, and it was suggested that when the patients are unable to sign the register from any cause their marks should be verified under the initials of some one unconnected with the ward. No attempt appears to have been made to carry out this suggestion as the signatures are, with very few exceptions, those of the nurses. I would therefore again invite attention to this matter and trust that the present irregular practice will be discontinued. <i>Auditor's Remarks.</i> The suggestion was made in the last audit report and no objection was raised to its adoption. The Senior Medical Officer now says that it is impracticable without giving any reasons for his opinion. From an audit point of view the present practice is quite wrong and should be discontinued. 4. A monthly balance statement from January 1897 (i.e., the month in which the register was introduced) up to March 1898 according to the deposit register has been prepared with a view to compare the balances so arrived with those according to the cash-book under that particular heading. In the comparison as instituted a difference of Rs. 17 was found between the balance statement figures and the cash-book balances from December 1897 to March 1898. This difference is due to the omission from the cash-book for December 1897 of Rs. 17 returned to a depositor on the 24th December 1897. This sum was deposited on the 5th July 1897 by a patient admitted on the 3rd idem and it is shown in the deposit register as having been withdrawn on the 24th December 1897. The depositor is liable to hospital stoppages at 4 annas per day from 3rd July to 1st December 1897 while he was an in-patient, but as no recovery was effected from him, his deposit of Rs. 17 should have been adjusted towards the hospital stoppages and not repaid to him. The adjustment could have been effected without the least illegality, if, before the money was returned it was pointed out to the patient that he owed a bill to the hospital. The omission to do so appears to be due to the fact that the Head Steward had omitted the man's name from the civil bill book. Paragraph 13.—(2) A sum of Rs. 20-8-0 is shown as received in September 1897 from contractors on account of stamp duty on agreements executed by them. This has not been shown as a payment, but I have satisfied myself that the documents with reference to which the money was received have been duly stamped. It seems to me, however, that such moneys need not be brought to account at all if the practice is observed of not receiving a document until it is duly stamped. (3) In May 1896 the recoveries from the nurses on account of linen lost as shown in the cash-book of the Steward is Rs. 104-14-3, while the books of the linen department shows Rs. 106-7-0 as the amount to be recovered. (4) A list of 13 items of payments marked F is attached for which no receipts are forthcoming. This is due to the fact that receipts are not still filed, but are only bundled. In future they should be filed.	Noted Any one conversant with the working of a hospital would not have made this suggestion, which is quite impracticable. It may be from an audit point of view. Has been paid by Mr. Bonner. This would have been illegal. The money was deposited for a specific purpose. I prefer the Government Solicitor's opinion as to the illegality which I ascertained. Were paid for by Mr. Bonner. The balance Rs. 1-5-9 could not be recovered as the nurse had left. Neither filing nor bundling will prevent the loss of receipts by a careless man.	This ought to have been seen to by the Junior Medical Officer. <i>Senior</i> I consider that such cases should show both the signature or initials of the official in charge of the register and of the nurse of the ward. <i>The Auditor's proposed appears to be impracticable. It is the S.O.'s way of payment.</i> This was very irregular and if the account had been properly checked, could not have occurred. The payment of the money could have been withheld until the patient had paid his hospital stoppages. This would not have occurred if the ten days' payment of hospital stoppages had been enforced. I agree with the Auditor. It should have been recovered before she was paid off. Filing is much safer.

Remarks of		
The Auditor.	The Senior Medical Officer, General Hospital, Madras.	The Surgeon-General.
<i>Auditor's Remarks.</i>		
In bandling there is a possibility of vouchers being mislaid every time the vouchers are handled, this cannot happen if the vouchers are filed even when handled by a careless man. (5) A fine of Rs. 5 imposed upon the bread contractor in May 1896 has not been recovered, nor was any order remitting the fine forthcoming. I would suggest that a counterfoil receipt book with printed serial numbers should be used for receipts granted for miscellaneous recoveries as in the case of recoveries of hospital stoppages. Receipts are apparently not granted at all or are granted in manuscript at present.	 The order was probably verbal and the entry not scored through inadvertently. Receipts are always granted.	 Such orders should not have been verbal. I agree with the Auditor.
<i>General Remarks.</i>		
Paragraph 16.—I venture to think also that the more serious irregularities brought to notice in this report are traceable to the dangerous opportunities created by uniting the charge of the accounts and the cash in the hands of the one and the same person the Head Steward and to the Senior Medical Officer not having exercised that supervision and attention to detail which Government expects from its officers. It is worth considering therefore whether it will not be advisable that the functions of Accountant and cashier should be exercised by separate officials who would have an independent check on one another instead of entrusting both the duties to the Head Steward, in addition to his other work.	This is an impertinence. It is not the Auditor's duty to say what Government expects from its officers or what it does not.	While making allowances for Dr. Browne's angry remarks which are but natural, I at the same time agree with the Auditor that the functions of accountant and cashier should not be exercised by the same official, and from my experience of this hospital and the difficulties I have seen of the Steward performing his multifarious duties in both the case of this Mr. Bonner and of Mr. Macpherson—vide correspondence in connection with G.O., No. 469, Public, dated 28th June 1894.—I am convinced that the Steward should have more help. <i>In what way. How are the duties to be separated?</i> <i>See note. 11/18/94.</i>
<i>Accountant-General's Remarks.</i>		
Paragraph 5.—The second point is the mistake of placing the Head Steward who was so largely responsible for the executive work and expenditure of the hospital in charge also of the accounts and recoveries of stoppages from patients. With his many duties it was most probable the account would be neglected. The accounts should always be placed in charge of an independent accountant immediately subordinate to the head of the hospital.	As regards the expenditure this is carried out under the daily check of the Senior Medical Officer, and that the duties assigned to the Head Steward have been in force for many years and that it is because he has charge of the accounts involving considerable monetary transactions, that his pay stands at the reasonable figure it does and also that so large a money security at Rs. 5,000 is enforced. This is the first time that it has been announced that "the accounts should always be placed in charge of an independent accountant, &c.," and this is correct in principle, I presume there can be no doubt and sanction will therefore be sought for the appointment of such an official; but I must demur to the implied inference that either the Senior Medical Officer or Head Steward is responsible for this not having been carried out heretofore. I need hardly note in this that not only was he called on unavailing months ago to do so, but directly the loss was ascertained the obviously desirable plan of putting the police on the track was adopted.	
Paragraph 6.—I have said that the confusion that has arisen is due to lack of proper supervision over the accounts and want of system and arrangement as well as to the neglect of his duties in respect to the accounts by the Head Steward. He has no doubt been guilty of most serious irregularities and he should be called on to explain how he accounts for the missing records. Paragraph 7.—I agree with Mr. Power that it is improper for an official to be allowed to write off amounts for the recovery of which he is responsible and that in this case the authority of the Surgeon-General would seem to be the suitable one.	This plan, I consider, to be quite impracticable and unnecessary why the present system is improper I fail to see. The Senior Medical Officer is always an officer of many years' service and experience and surely he can be trusted to write off such amounts as he alone is in a position to judge, are irrecoverable.	This Steward has since been suspended by the Senior Medical Officer and it is probable he will be dismissed. The Senior Medical Officer allowed him to go on too long. I have already made my suggestions on this point. <i>L. P. 21. C.</i> <i>11/18/94.</i>

Remarks of		
The Auditor.	The Senior Medical Officer, General Hospital, Madras.	The Surgeon-General.
Paragraph 9. It is objectionable that grass, &c., belonging to the hospital should be sold to the hospital officers.	I quite fail to see how it is objectionable that the grass should be sold to the hospital officers. On the contrary I consider it is in every way desirable to do so. I need only say that the grass is cut by coolies and the amount weighed and jotted down in a book and that it does not in the least matter to whom the weighed grass is sold, whether to a passer-by in the road or to any body else, and selling it to the staff means facility of recovery of the price of the grass and save clerical work.	In this I fully concur with the Senior Medical Officer.
Paragraphs 2 and 4.—It will be noticed that it shows a most unsatisfactory state of affairs to have existed and serious defects in management and superintendence. The first seems to me to be the want of proper supervision over the accounts that allowed the irregularities to take place.	I have only to state that the remarks made by an official new to Madras who is evidently unaware of the duties pertaining to the officer who holds the appointment of Senior Medical Officer and Principal of the Medical College, and that I can state without fear of contradiction that all the supervision that it was possible to give without neglect of other and more important duties was given. The difficulty of making a superior subordinate carry out orders who is incessantly making excuses and promising amendment I found to be very great, and unless I had made the actual entries with my own hand, I could not do more than check the figures produced before me, at the same time I could not stop Mr. Bonner's methods of procrastination and evasion, and hence arose the confused state of the accounts into which Mr. Bonner allowed them to drift.	Dr. Browne should remember that until recently the Senior Medical Officer, General Hospital, and the Principal of the Medical College had also charge of a large number of beds and of clinical teaching. This work was withdrawn from him to give him time to do his other duties (of which the supervision of the accounts is a very important part) more thoroughly and satisfactorily. I fully understand that Dr. Browne has very onerous duties to perform, but I cannot acquit him of all blame in not seeing that the Steward was keeping these accounts in good order or in not applying for more help. I know that during the time these irregularities were brought to notice that Dr. Browne was in very indifferent health and that he was doing all he could to carry on his work as he knew well how hard up Government was for Medical officers.

How + ~~the~~:

Subject

Accounts of the General Hospital

C. No. 3814	From the	No.	dated	189
"	"	"	"	189
"	"	"	"	189
"	"	"	"	189

For Orders

The current in this file, which with its enclosures, has been printed for convenience of reference, relates to the unsatisfactory state of the accounts of the General Hospital as disclosed by the audit report of the Chief Superintendent in charge of outside audits, Accountant-General's office.

2. There seems no doubt that as stated in the correspondence, the confusion was due to the want of proper supervision over the accounts, and to the Head Steward being placed in charge both of the executive work and expenditure of the Hospital and of the accounts and recoveries of stoppages from patients. With the many different duties assigned to the Head Steward matters were bound to go wrong.

3. The statement F is an abstract

of the remarks of the Auditor

Senior Medical Officer and the Surgeon-

General, is submitted that general approval might be expressed in the conclusions arrived at by the Surgeon-General. The present Head Steward has been suspended, and it is stated that steps are being taken for his dismissal.

4. The chief points on which the orders of Government are required is a proposal to revise the establishment of the steward's department. There are at present a Head Steward on £.200-250, and three assistant stewards on £.50-100, 30-50 and £.19 per mensem respectively. It is proposed to reduce the Head Steward's pay to £.150-200; to convert the first assistant steward into a cashier on £.75-100, to raise the second assistant steward's pay to £.50-75 and to employ a separate Accountant on £.100-150. The net result is an increased expenditure of £.115 per mensem. The Head Steward will be relieved of the custody of money and of the maintenance of accounts, and it is proposed to reduce his security from £.5000 to £.2000. The Cashier will be required to furnish a security of £.2000, and the securities of the two Assistant Stewards will remain, as at present at £.500 and £.250 respectively. The Accountant will not be called on for security as no money will pass through his hands. The Accountant-General considers that the rates of pay proposed

the Accountant and Cashier are too

high

high, and that they may be suitably fixed at £.60-85 in each case, that being the salary given to men performing similar duties in his office. If this suggestion be adopted the extra expenditure will be reduced to £.41½ per mensem.

5. The Surgeon-General's proposals with the modification in pay suggested by the Accountant-General might perhaps be sanctioned, though it seems doubtful whether a good accountant will be obtainable for £.60-85. The case of men in the Accountant-

General's office is different as they have promotion to look forward to. It

is essential that the Head Steward should be relieved of the custody of money and of the maintenance of the accounts.

6. Among the minor points, more care should be insisted on in inquiring into the circumstances & position of paying patients in the general wards.

Stoppages from Government servants are as a rule, not made in cash, but

from salary bills. The addresses &

designations of patients are sometimes incorrectly taken down, or the patients give false information.

Requisition to Heads of Depts. for the recovery of stoppages are

frequently made months after the

patients discharge from Hospital and

it is then sometimes found that the

man has left the department in

question

never
question or ~~was~~ belonged to it at all.

Loss to Government would be saved if steps
are taken to verify the statements of
patients in the general wards, and if
requisition to Heads of Depts for
recoveries from salary bills are
promptly sent in. An improvement in this
direction will doubtless be feasible if
the Head Steward is relieved of accounts work,
work, and if an Accountant is employed.

7. The proposal that the Senior
Medical Officer should have power to
write off sums only up to Rs. 5, and that the
Surgeon-General should write off up to
Rs. 100, is one that it seems desirable to
give effect to.

Cm
24.12.94
I have seen, it is submitted,
be no doubt that the
present system under
which the receipt of money
and the keeping of
accounts are both in the
hands of the Steward,
subject only to such
check as the Senior Medical
Officer can find time to
make, is a bad one. The
placing of the accounts
book in the hands of
trained accountants seems
very necessary, & if the
A.G.'s suggestion is accepted
it can be done at a
moderate cost. Rs 43 1/4 per.
order and reported whether
the income may be deducted. *MA* 14/1/95

So it is - thoroughly -
I have always thought this.
MA

we should have patients
dying of strangulated red tape
at the door of the Hospital,
refused admittance because
the deposit was not forthcoming.
MA

He must control
both. MA

MA.

The main difficulty here has
arisen from failure to recover Hos-
pital stoppages. It seems to me, how-
ever, that it must be practically im-
possible for the Hospital authority
without an utterly inadequate expendi-
ture of time and worry to check the
statements of men on pay of over Rs. 12
who come from all parts of the Presi-
dency to the Hospital. If this class
of men can pay within any reasonable
time after they leave hospital they
can pay before they go in and it would
probably save much loss and trouble
to require the deposit of a sum of
equal to say 15 days stoppages on ad-
mission and a 7 days' settlement after
that instead of 10 days one as pro-
posed by the Surgeon-General. If it is
thought that these rules would operate
harshly, possibly the free limit might
be raised to say Rs. 15 a month.

2. There can I think be no
doubt of the soundness of the prin-
ciple of separating the executive and
the account duties in the Hospital but
I do not quite understand how the
accountant is not to have custody
of the money and yet keep the accounts.
He is to be the Steward's writer but
the Senior Medical Officer's subordi-
nate. This is an impossible position.

5. I do not think that any loss to Govt. has been sufficiently ascertained in this case to make it desirable to recover anything from the other officers or from the Steward except losses definitely proved against him. There is really no good ground to suspect dishonesty on the part of the Steward and Mr. Browne seems to have tried to drive him.

Let this be done then
with the help of the
A.G. & Mr. Power.
The pay proposed by the
A.G. is insufficient for men
who have no prospects.

I should say Rs 75-5-100 for
the Cashier & Rs 100⁵-125 for the
H^d. Accountant w^d do; & both
should give security. The
pay of the H^d. Steward might
possibly be reduced further
but I rather doubt it.

The Gen. M. O. is of course
not the right person to
write of unobtainable items.
The S. F. must do it.

AA 23.1.99.

Q.54

8.2.99

over 1928

Nov. 8

The income may be deducted. 17c 14/1/95

C. No. 3814 From the Surgeon-General, No. 477, dated 16-11-1898. 4

189	189	189	189
189	189	189	189
189	189	189	189

ORDER
P.S.

no 270 074-3-ff

The papers read above relate to the unsatisfactory state of the accounts of the General Hospital, as disclosed by the audit report of the Chief Superintendent in charge of the outside audits, Accountant-General's Office.

The correspondence leaves no room for doubt as to the Government's position, and that the present system, under which the receipt of money, and the keeping of accounts are both in the hands of the Head Steward, subject only to such check as the Senior Medical Officer can find time to exercise, is undeniably ~~bad~~ and ~~that the placing of the accounts in the hands of a trained accountant is very necessary.~~

3. With regard to the proposed re-
vision of ~~the~~ establishment the Surgeon-
General suggests the substitution for
the present ~~staff~~ of an establishment on

the

8.

(1) Head Steward on E. 300-10-150
and three Asst. Stewards on
~~E. 60-8-100, 50-4-50 and E. 10~~
~~per manum respectively.~~

(2) Assistant Steward - 12 60-8-100

(3) ———— 30-4-50

————— 19

the following scale:-

- (1) Head Steward L. 100-10-100
- (2) Cashier..... L. 75-5-100
- (3) Asst. Steward..... L. 50-5-75
- (4) -do- L. 10
- (5) Accountant..... L. 100-10-150.

The Accountant-General remarks that rates of pay proposed for the Accountant and cashier are too high, and may suitably be fixed at L. 50-5-85 in each case, that being the salary of men performing ~~persons~~ similar duties in his own office. The Government is, however, of opinion that the pay proposed by the Accountant General is insufficient for men who have ^{but} small ~~small~~ prospects of promotion, and considers that the salary of the cashier and Accountant should be fixed at L. 75-5-100 and L. 100-5-125 respectively. Both the cashier and the Accountant should be required to give security. It is possible also that ~~the pay of~~ the Head Steward might be further reduced in order to set free ~~funds~~ to raise the pay of the Accountant. Before passing final orders, however, ~~this~~ ^{the} Govt. considers that the relative duties of the several subordinates need to be more distinctly defined. The Surgeon General will be requested to go ~~farther~~ ^{farther} into this matter, in consultation with the Accountant General, and to submit a statement showing clearly the duties to be performed by each member of the proposed establishment.

1. The suggestion of the Auditor

in

in para. 9 of his report, that a monthly Demand, Collection and Balance statement should be prepared and submitted to the Surgeon General, is approved.

5. The Surgeon General's remarks upon the points raised by the auditor are approved generally; but the Govt.

~~does not consider that the Senior Medical Officer should be permitted~~

~~to write off any amounts for the recovery of which he is responsible. It will be more appropriate for that Senior Medical Officer to forward~~

monthly to the Surgeon General for orders, with the Demand, Collection and Balance Statement, a list of the amounts which he considers should be written off, distinguishing those appertaining to present and past months.

6. With reference to the failure to recover hospital stoppages in many cases, the Govt. considers that more care is necessary in inquiring into the circumstances of patients admitted to the General Wards. In this connection, the attention of the Senior Medical Officer should be drawn to the remarks in para. 1 of G.O. No. 434, Pub., dated 31st March 1896.

7. The Govt. ~~advises~~ ^{considers} that the results of the examination of the accounts are not sufficiently definite to render it desirable to recover from the Steward, or any other officer, any sum for the loss of which he has not

been proved to be directly responsible

(From orders)

Cu 20.2.99
AK 21/2/99

3/4

To

The Surgeon General

The Accountant General.

deap

11.3.99

Code
Class.

INDIAN TELEGRAPHS. Monthly
Number.

To (Office) *Telegraphic* From (Office) *Message*

Words Day *18* Hour *11* Minute *7* Official Instructions

To (Person) *Chief Secy* From (Person) *Chief Secy*

CHIEF SECRETARY
GOVERNMENT OF MADRAS
18 DEC 1899

Kindly state if para 5 of G.O. no 270
Public of 11-3-97 is subject to the
limit of Rs. 100/- referred to in I B
of para 2 of G.O. no. 1644, Pub 2)-
14-12-97 or whether the S-G can with
off obstacle stoppage which are incurred
to any extent.

J.

No. 500?

In 226

Perhaps the question of the answer
may be attached into G.O. 270 Pub 2)-3-97
(just below) ?

Recd. from *18/12/99* L.N. Sent to *18/12/99* L.N.
At *18/12/99* Hrs. *18/12/99* Mts. by *18/12/99* At *18/12/99* Hrs. *18/12/99* Mts. by *18/12/99*

C/ Telephone Message
1. In para 2 I (h) of the order
the order is laid down

that "the Madras Fund is empowered
to write off deficiencies up to
the extent of Rs 100."

This was merely a restatement of
a provision contained in a previous
order which had raised the limit
which the SL might write off from
Rs 20 to Rs 100.

2. In G.O. 278 dated 14-3-99 Govt
proceeded on the ^{future} audit of the
Cash A/c of the Madras Fund Hos-
pital in view of the losses which
had accrued to Govt through
improper checks over the A/c of
the Hospital it was ruled that
the Govt should, ~~thereafter~~, ^{from}
send to the SL, monthly, for orders,
with the DCB statement, a list
of the amounts which he consider-
ed should be written off.

The SL now asks, by telephone,
whether this order is subject to
the limit of Rs 100 alluded to
in the first para of this note
or whether, as regards the Govt

G.O. 788 dated 23-10-94.

