

Report of Sub Committee to enquire into the cost of maintaining the pauper patients, and also the relative profit and loss of the east and west houses, and whether any savings can be effected

Publication/Creation

1867

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Average Price
of
Principal Provisions &c.
In 1866 & 1867.

1866.	Per Stone	Average for the year.	1867.	Per Stone	Average for the year.
Butcher Meat:			Butcher Meat:		
1 st January to 1 st March	7/4 ¹ / ₂	9/3 ¹ / ₂	1 st January to 1 st March	7/7 ¹ / ₂	7/10 ¹ / ₆
1 st March to 31 st Decemr.	9/7 ¹ / ₂		1 st March to 31 st Decemr.	7/10 ¹ / ₆	
Milk & Butter:		Per Gallon	Milk & Butter		Per Gallon
1 st Jan'y to 1 st May			1 st January to 1 st May		
Sweet Milk	9 ¹ / ₂	10 ¹ / ₂	Sweet Milk	10 ¹ / ₂	
Skim d ^o	16 ¹ / ₂	6 ¹ / ₂	Skim d ^o	6 ¹ / ₂	
Sour d ^o	2 ¹ / ₂	2 ³ / ₄	Sour d ^o	3 ¹ / ₂	
Cream	2 ¹ / ₂	2 ¹ / ₂	Cream	3 ¹ / ₂	
Butter, per pound	4/11 ¹ / ₂	4/11 ¹ / ₂	Butter, per pound	4/2	
1 st May to 31 st Decemr.			1 st May to 31 st Decemr.		
Sweet Milk	10 ¹ / ₂		Sweet Milk	9 ¹ / ₂	9 ¹ / ₂
Skimmed d ^o	6 ¹ / ₄		Skimmed d ^o	15 ¹ / ₂	15 ¹ / ₂
Sour d ^o	3		Sour d ^o	2 ¹ / ₂	2 ¹ / ₂
Cream	3 ¹ / ₂		Cream	2 ¹ / ₂	2 ¹ / ₂
Butter, per pound	4/2		Butter, per pound	4/1	4/1 ¹ / ₂
Coals & Drops:		Per Waggon	Coals & Drops:		Per Waggon
1 st January to 1 st March			1 st January to 1 st March		
Coal	9/6	12/0	Coal	14/1	
Drops	4/6	7/8	Drops	9/1	
1 st March to 1 st May			15 th March to 31 st Decr		
Coal	11/1		Coal (15 waggons per week)	12/6	12/6 ³ / ₄
Drops	5/6		Drops (50 ⁰)	8/1	8/1 ¹ / ₂
1 st May to 31 st Decemr.					
Coal	14/1				
Drops	9/1				

No. 8.
Average Price
of
Principal Provisions of
in
1866 & 1867.

H No. 5.

List of Patients in the East House of the Glasgow Royal Lunatic Asylum, during the week ending 10th June 1867.

James Graham	11 6	Donald Livingstone	Forward 19 8 5
Helen Currie	15	Robert M. Spizer	9 11
William Allan	9 11	William Muir	9 11
Isabella Vernon, or Gibson	9 11	Margaret Glen, or Williamson	9 11
Margaret Fraser	15	Alexander Donald	11 2
James Bell	9 11	Mary M. Donald, or Harvey	9 11
Hugh Kerr J.	11	William Woods	9 11
James Anderson	11 6	Robert Grant	9 11
Helen King	11 6	Mary M. Minnis, or Kivie	9 11
John M. Graham	9 11	John Tait	9 11
Adam Masterton	9 11	Betsy Morrison	9 11
Sean Henderson	9 11	Rachel Martin	9 11
Thomas Royle	9 11	Catherine M. Philo, or McCallum	9 11
David Anderson	9 11	Ann Dean, or Reynolds	9 11
Peter M. Allister	9 11	Robert Smellie	9 11
John Fleming, or Bryson	12 2	Catherine Maithland	9 11
Susan McPherson	12 2	Jane Salbraith	15
Isabella Galt	9 11	Jane Sardin, or Salloch	9 11
Robert Harvey	12 6	Clementine Black	9 11
Sarah Butcherby	9 11	Janet Ireland	9 11
Robert Black	9 11	John Smith	11 2
John Hamilton	9 11	John Cameron	9 11
Elizabeth Bon	11 6	Agnes Nixon	9 11
Adam Stewart	9 11	Janet Weir, or Kelly	9 11
James West	9 11	James Dickson	9 11
Helen Smith	9 11	Bridget Mortimer, or Byle	9 11
Mary Thomson, or Waly	9 11	Alexander Anderson	9 11
Richard Wilson	9 11	Christina Mitchell	9 11
John Ward	9 11	Margaret Reilly	9 11
Alan Buchanan	12 6	Abraham White	9 11
Elizabeth Hanston, or Heggie	9 11	Christina Currie	9 11
Marion M. Gill	11 6	Arthur Morton	12 2
Janet M. Leed	9 11	John Lattimer	9 11
Hannah Williamson	9 11	John M. Coll	9 11
Allan Snodgrass	12 6	Ann Sardin	12 6
William Cochrane	9 11	Robert Hamilton	9 11
	Forward 19 8 5		Forward 37 17 10

Forward 37 17 10

Patrick Wilson 15 "

Isabella Kirkwood Lethgorn 9 11

James Watson 12 2

Micrtha McLean on M. Lathen 9 11

Catherine Blair on Wilson 11 "

Henry George 9 11

Lilly Anderson on Leitch 9 11

Neil Sulbraith 9 11

Margt. Bairn 12 2

Janet Barker Gray 9 11

Robert Armstrong 11 6

Mary Thomson 9 11

Helen Salt 11 6

Robert Briggs 12 2

Helen Drysdale on Dick 9 11

Amya Prop. on Jardine 9 11

Marmaduke Jamieson 9 11

John M. Nab 9 11

Thomas Dunipace 12 2

Catherine Logman on Corbett 9 11

Bridget Gibson Connolly 9 11

Joshua Hodge 9 11

Mary Carberry 9 11

Robert Dunlop on Donnochie 9 11

Elizabeth Fraser 9 11

Barbara Loftus 9 11

Robert Brown 9 11

William M. Millan 11 2

Joseph Cairns 9 11

James Pollock 9 11

Helen Paul 11 6

Helen Blackley 11 2

Mary Turnbull 9 11

Daniel Ferguson 11 6

Janet Mackhall on Morton 12 2

Janet Craig 11 6

Abdon Alexander Tomazany 9 11

Isabella O'Neil on M. Halliday 9 11

Mary Donaldson Mackinlay 9 11

William G. Hill 9 11

Henry Brough 9 11

Mary Davidson 12 2

Forward 60 24 5

Forward 60 24 5

Mary Young on Park 9 11

Mary Ferguson on Grant 9 11

Euphemia M. Curran 15 "

David Watson 15 "

William Fraser 12 2

M. Masterton 9 11

Mary Lambie on Wallace 9 11

Thomas Chalmer 9 11

Margt. Borland 9 11

Margt. Sturtevant 11 6

Francis M. Beatty 12 2

Mary Allan on M. Lathen 12 2

John McLeod 15 "

Arch. M. Leaman 15 "

Elizabeth M. Morland 15 "

Janet Glen 12 2

John Turnbull 9 11

Alexander Brown 12 6

James Campbell 12 2

Helen Reid 12 2

Janet Log on Marjorie 9 11

Ann Colgan Turner 9 11

Catherine Johnston 9 11

Paul O'Hara 12 2

M. Sullivan 9 11

James Scoble 12 2

Daniel M. Pherson 9 11

Margt. Sellar 12 2

Joseph Wilson 12 6

Amya Burrie 12 6

M. Steel 9 11

Robert Chalmer 9 11

Samuel Morrison 12 2

Barbara Johnston 12 2

Janet Ballantyne 9 11

Margt. Scobleton 11 2

Abdon Williamson 9 11

Elizabeth Gray on Hamilton 11 2

Peter M. Lathen 12 2

Isabella Lambie on Clithen 9 11

Helen Donald on Armstrong 11 2

Emma Broadley 15 "

Forward 84 1 7

Forward 84 17

Matthew Young 15
 William Gray 11 2
 John Cooper 11 2
 John Lynn, or Jlyan 11 2
 John Muir 11 2
 Elizabeth Forrest 11 2
 Francis Barr 11 2
 Walter Charles Webster 11 2
 Mr Deacock 11
 Janet Harr or Kerr 9 11
 Anthony Roddie 12 2
 Mr M. Callum 15
 Jessie Perry 9 11
 Mr Mitchell 9 11
 Susan Gray 11
 Ronald M. Donald 11
 Mr Clendy 11 2
 Robert Lindsay 15
 Robert Wright 9 11
 Colin Campbell 12 2
 Patrick M. Gordon 9 11
 Barbara Smith 12 2
 John Alexander 15
 Marion Stewart 11
 Catherine S. Stewart 11
 Elizabeth Morrison 11 6
 William M. Ewan 9 11
 Henry Harrold 9 11
 Janet Peters 12 2
 James Toward 15
 Janet M. Kellan 12 2
 John Speir 9 11
 Mr Caldwell 9 11
 Daniel Gray 11 2
 Janet Murray 9 11
 Walter Paterson 12 6
 Janet Clark or Gillespie 11 2
 John Reid 9 11
 James Hie 9 11
 James Collock 9 11
 James O'Rourke 11 2
 Peter Hatcher 11

Forward 107 19 2

Forward 107 19 2

Janet Gurr 12 2
 Mr Lockhart 15
 James Eskind 9 11
 Alexander Hay 12 2
 Jane Reid, or Weir 11
 Isabella Whittell 9 11
 Thomas M. Leason 12 2
 William Fairway 9 11
 John Buchanan 9 11
 Henry Duffy 11 2
 Patrick Brady 11 2
 John Cameron 9 11
 John M. Kinlay 12 2
 Charles Larkoy 9 11
 William Finlay 9 11
 William Daughly 9 11
 Mr Chalmers 11
 Mr Snedden 12 2
 James Marshall 12 2
 Mr Fox 9 11
 Allan Cunningham 12 2
 James Macnoak 9 11
 Mr Morrison 12 2
 Mr McLellan 15
 Mr Sheppard 9 11
 Mary Lillis 11 2
 Alexander Gillespie 9 11
 Susan Ramsay 9 11
 Alexander Ebb 9 4
 Ellen Thomson 9 11
 Rose Ann M. Dade 9 11
 James M. Neil 9 11
 William Stevin 9 11
 Elizabeth Welch 9 11
 Bruce Robertson 12 2
 Mr Montgomery 9 11
 Robert Hattigobin 15
 David Stalks 15
 Wm. Robertson 12 2
 Mary Edmond 12 2
 Jessie Pettigrew 12 2
 Elizabeth Paterson 9 11

Forward 137 6 8

Forward, 131 6 8		Forward, 154 3	
Mr. M. Culloch	9 11	Mr. Lynch	11 2
Mr. M. Laren	9 11	Peter Smith	11 2
Alexander Anderson	11 2	Arthur M. Grady	11 2
Mr. Cameron	9 11	John Thomson	11 2
John M. Foxan	9 11	Wm. Muir	11 2
James Kerr	9 11	Thos. Edmiston	12 2
John Jack	9 11	Mary Douglas	15 .
Peter M. Inyde	12 2	Mary Phillips	9 11
Jesse Kerr	9 11	Euphemia Trotter	9 11
John Donald	9 11	Mr. Smith	9 11
Ann Clark	11 .	Mary Shields	9 11
Jane Mitchell	12 2	John Kirkwood	9 11
Janet Cullen	9 11	John Park	9 11
Richard Ireland	9 11	George Snedden	9 11
Mary Anderson	9 11	Peter Farrell	9 11
Mr. Robertson	9 11	Robert Muirhead	9 11
Janet Hastie	12 2	John Smith	9 11
Hugh Allison	11 6	Thos. Hall	9 11
Mr. Miller	15 .	Patrick Cutten	9 11
Mr. Hindman	12 2	John Donaldson	9 11
John Lindsay	9 11	John Watt	11 2
Mr. Brown	9 11	Malcolm Don	11 2
Robert Dain	12 2	Euphemia Bairdfoot	12 2
Mr. Scott	11 2	Ann Adam	9 11
Mr. Kirkhope	9 11	Wm. Johnston	11 2
James Finlay	9 11	Mr. Richardson	12 2
Wm. Scarsda	9 11	Mary Smith	12 2
Thos. Robertson	9 11	Mary Lang	12 2
Wm. Bell	9 11	Marion Patterson	12 2
Catherine Rae	9 11	James Rodger	12 2
Christina Lindsay	9 11	Wm. Hamilton	12 2
Mr. Low	9 11	John Burns, or Murphy	12 2
Jane M. Ghee	9 11	John Frame	12 2
Mr. Logan	15 .	Wm. Anderson	11 2
Leah Spence	9 11	James Ballantyne	9 11
Mr. Smith	12 2	Sophia M. Inyde	12 2
Wm. Hunter	12 2	John Murdoch	12 2
Thos. Barnes	12 2	John Smellie	12 2
Mr. Sinclair	11 2	Mr. Reynolds	11 2
Jane Buckenridge	11 2	And. Morrison	12 2
Ellis Hogg Lobb	9 11	James Halley	12 2
Mr. McWhinny	11 2	Alexander Muir	12 2
Forward, 154 3		Forward, 177 10 4	

Forward 177		Forward 200	
Thomas Ralston	10 1/2	Elizabeth McLean	9 11
John Hood	12 2	Maria McCreedy	12 6
Mr. Main	12 2	Wm. Tomplton	12 2
James Calmer	9 11	Isabella McPhee	12 2
Mr. Ganger	11 2	Robert Downie	12 2
Isabella Brown	11 2	Catherine Crookston	12 2
James Mackie	9 11	Mr. Reynolds	9 11
James May	9 11	Mr. Humming	12 2
James McLaughlan	9 11	Elizabeth Munroe	12 2
Jane Dickson	9 11	James Armstrong	9 11
Mr. Thomson	9 11	Margt. Reid	12 2
Margaret Smith	9 11	Mr. Park	12 2
Isabel Dickson	9 11	John M. Lintock	9 11
Mr. Smith	9 11	James Wilson	9 11
Mr. Marshall	9 11	James Paterson	9 11
Mr. Hamilton	9 11	Nancy Burton	12 2
James Broadley	9 11	Sarah Campbell	9 11
John Walker	9 11	John M. Innes	9 11
Thomas Brown	12 2	Robert Casner	9 11
Thomas Marshall	11 2	Mr. McGray	9 11
Josie Muirhead Daulton	12 2	Jane M. Donald	9 11
Jane Calder	12 2	Catherine Patrick	9 11
Jane Wilson	12 2	John Thomson	9 11
Thomas Waddell	12 2	Peter Murphy	12 2
James Smith	12 2	Ann Bell	12 2
Angus McPhee	12 2	Elizabeth Waddell	9 11
Thomas Laurie	12 2	Mr. Kerr	9 11
Peter Stewart	9 11	Hugh M. Ricknie	9 11
James Stuthing	11 2	Mr. Doherty	12 2
James Merton	12 2	Robert Bell	9 11
Charles D. Daniel	11 2	Tho. Prentice	9 11
Catherine Salford	12 2	Mr. Smith	15 .
John Currie	9 11	Mr. Graham	9 11
Hugh Morgan	9 11	John Marton	9 11
Elizabeth Hill	11 2	Daniel Corriou	9 11
Matthew Marshall	9 11	Isaac Jack	9 11
Helen Calder	12 2	Patrick Baxter	9 11
Patrick Lavery	12 2	James Baxter	9 11
Mr. Stratton	9 11	David Elderage	11 2
Thomas Henderson	11 .	Mr. Bulger	9 11
Alexander Houston	12 2	Elizabeth Berry	9 11
Mary Currie Griffin	9 11	John McLean	12 2

Forward 200 10 5

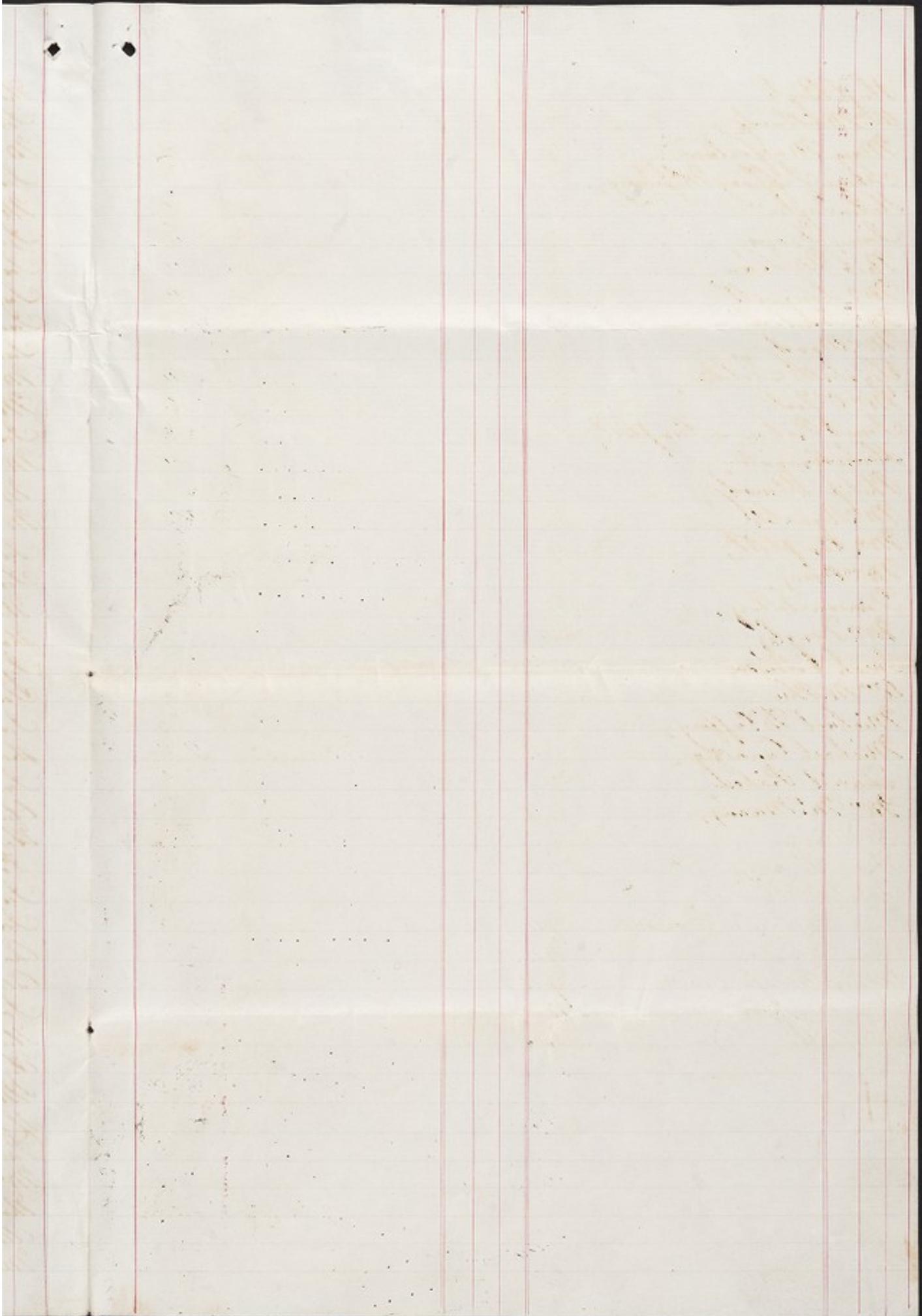
Forward 23 5 1

	Forward, 223	5 1
Hugh Boyle	"	11 2
W. McMillan	"	9 11
Mary Macfarlane	"	9 11
George Jeffrey M. Gibney,	"	9 11
Helen Taylor,	"	12 2
Samuel Frazer,	"	9 11
Neil M. Lean	"	15 "
Mr. Longmill	"	10 "
Mr. Kirkcaldy	"	9 11
Mr. Wood	"	12 2
Elizabeth Solihy,	"	9 11
Mr. O'Leary	"	11 2
Janet Picken & Campbell,	"	15 "
Helena Bingham	"	" "
Philip Baird,	"	11 2
Mr. Reynolds,	"	9 11
Mr. Campbell,	"	9 11
Mr. O'Connell,	"	9 11
Duncan Sellar,	"	9 11
Mr. Douglas,	"	9 11
Sarah Colligan	"	9 11
Wm. M. Phelan	"	9 11
Michael M. Caffery,	"	9 11
Michael Canavan,	"	9 11
David Picken	"	10 "
Mr. M. Manus,	"	9 11
Mr. Walker	"	11 2
Mary Ryan	"	9 11
Janet M. Kinlay	"	12 2
Isabella Lurie, or Beattie,	"	9 11
Agnes Johnston	"	9 11
George Macfarlane,	"	9 11
James Simpson	"	12 2
Mr. Walker,	"	" "

£210 6 9

Fees, ... £26 5,

no. of Patients 1,39



No 5.

List of Patients in

East House,

for week ending

10th June 1887

Report

Of
Sub-Committee appointed on 19th
March 1867. "to enquire into the cost of
maintaining the Pauper Patients, as also
the relative Profit and Loss of the East
and West Houses, and whether any savings
can be effected."

The Reporters regret that so long a time
should have elapsed without their submitting
a Report to the Weekly Committee. Various
circumstances have prevented them, the
chief unquestionably being the want of a
proper Clerk at the Asylum to assist
Mr. Caldwell, the Steward, in preparing
the necessary Returns, which they had
ordered.

The Statements founded on
these Returns and presented along with this
Report, shew very favourably for the
Asylum for the current year. But it
must be borne in mind, that at best
they are simply rough approximations.

With the view of having the
means of obtaining at all times Statements
that

that, can be relied upon, as also of preventing waste, we propose that there should be immediately procured a qualified Clerk whose duty it would be to register all supplies received at the Institution, and to record in separate Books, all Issues to the East and West Houses respectively, keeping also a third Book for Issues supplied to Officials and Visitors. Further, the Stock on hand, which is taken quarterly at present, but with no practical result, should be balanced with the Receipts and Issues.

Until some such plan is adopted it will be impossible to shew the net cost of each Patient, in either of the Houses. Besides, the Steward would be enabled to give more particular attention to the affairs of the Asylum, and to prevent loss in many ways, if, instead of having so much of his time consumed in the mere mechanical labour of writing, he were free to exercise close and vigilant supervision, early and late, over every detail in his department. He would be at his post from the opening of the Store in the morning, until it was closed in the evening

And copying the
Asylum Returns
for the Board
of Lunacy, if
able to undertake
the work,
S. G. T.
C. G. T.

evening, when, not otherwise, engaged in
the business of the Institution.

If the Weekly Committee
should approve of the recommendation
above made, and have it carried into
effect, it will be comparatively easy, when
distinct Accounts, on the plan indicated are
kept of Supplies received, and balanced
by issues and Stock on hand, - to ascertain
the cost of the Patients, and the Profit,
or Loss on each House; while, at the same
time, such accounts will furnish the means
of checking any waste that may be going
on.

Reported by

Glasgow, 30. August 1867.

George Morrison

John Cairns

A. Provan.

Report

of Sub. Committee
appointed on

19th March 1867.

Presented, 3rd Sept. 1867.

Glasgow Royal Lunatic Asylum.

No 6,

Statement of Provisions &c Issued to
East House Patients, including 15 Patients,
for week ending 10th June 1867.

✓	7 ³ / ₄ Stone 10lb Beef &c	@ 7/6	27	12	11
	59 1/2 = 4 lb Loaves	" 7	14	5	"
	4 Loads Oatmeal	" 40/1	9	4	"
x	4 lb 10 oz Fresh Butter	" 11	"	8	2
	44 lb 8 oz Salt Br	" 11	2	4	6
	13 3/2 Dozen Eggs	" 9	"	4	11
	17 lb 11 oz Cheese	" 7 3/4	"	11	5
	16 lb Tea	" 4/10 1/2	1	9	4
	9 lb 3 oz Coffee	" 4 1/2	"	12	3
	130 lb 11 oz Spirit Sugar	" 5 3/4	2	"	10 1/2
	62 1/4 Gallons Sweet Milk	" 9	2	6	8
+	48 3/8 " Skim "	" 5	1	"	5
+	231 " Sour "	" 2 1/2	2	8	2
+	18 4/4 lbs Rice	" 1	"	15	4 1/2
	14 " Flour	" 2 1/4	"	2	7 1/2
	40 " Peas	" 1 1/2	"	5	"
	278 " Barley	" 1	1	15	5
	20 " Corn Flour	" 4 1/2	"	7	6
	23 Pints Porter	" 2	"	3	10
	23 Glasses Port	" "	"	3	10
	113 " Whisky	" "	"	18	10
	35 1/2 Gallons Table Beer	" 9	1	"	8
	3 3/4 lbs Mustard	" 11	"	3	6
	2 1/4 " Pepper	" 9	"	1	8
	24 Cakes Blacking	" 7 1/2	"	1	"
	8 oz Blacklead	" 3	"	"	1 1/2
	60 lb Salt Fish	" 3 1/4	"	16	3
	169 oz Tobacco	" 3	2	2	3
	15 oz Snuff	" 3	"	3	9
	13 lb Pear Meal	" 2	"	2	2
	6 3/4 " Sago	" 2 3/4	"	1	6 1/2
	Carried Forward		£ 76	16	11 1/2

Brought forward	£	76	16	11 1/2	
108 Biscuits	@ 1/2		4	6	to
400 lb. Fresh Fish	" 2°		3	6	e
Covering Pie's			1	10	
	£	81	18	7 1/2	+

439 Patients @ 3/9 is £82.6.3

2 Engine men, } charged to General Expenses, 35.
 1 Stoker, }
 1 Coal Porter }
 439 Patients.
 35. attendants.
 7. other servants.
 Farm d^o. - charged to Farm
 Tailor & Shoemaker, d^o to Patients' Outlays
 Baker - d^o to Board.
 1 Medical attendant.
 482.
 Stewards,
 Laundry maids,

11/2
6
8
6

Statement of Provisions &c Issued
to East House Attendants for week
ending 10th June 1867,

7/2	+	18 Stone 8oz Beef &c	@ 7/6	6	15	3
		84 - 4 lb Loaves	" 7	2	10	9
		45 1/2 lbs Oatmeal	" 4/6	"	7	7
	+	18 " Salt Butter	" 1/8	"	18	"
		8 3/4 " Cheese	" 7/7	"	5	8
		4 " 7oz Tea	" 1/10	"	8	5
		23 3/4 " Sugar	" 1/4	"	8	5
	+	15 1/4 Gallons Sweet Milk	" 9	"	14	5
	+	15 1/4 " Skim "	" 5	"	6	4
		20 lbs Peas	" 11/2	"	2	6
		24 " Barley	" 11/2	"	3	"
		3 Pints Porter	" 2	"	"	6
		39 Gallons Table Beer	" 7	1	2	9
		6 1/2 lbs Candles	" 6/2	"	3	6
		10g Mustard	" 11	"	1	"
		12g Pepper	" 9	"	"	4
					£ 14	11 8

35 Attendants @ 8/4 each per week £ 14. 11. 8

or £ 21. 13. 4 per year each

Expenses Station & Coal Porters

@ £ 21. 13. 4 per year each

No 6.

Statement

of
Provisions issued to
East House Patients
for one week.

Report of Sub Com^{tee} to Weekly Com^{tee}
Your Committee, ^{right} the length of time that has
elapsed since their appointment, but various
circumstances connected with their own business
have prevented them from giving that attention
which it required but the facts and circumstances
brought before them will they trust warrant the
Committee in ~~in some~~ losing no time in acting
on their recommendation

As you are aware they were surprised to find out
that there appears to be a loss of £27.9/6 per
week on the West House. This was so contrary
to all preconceived notions that it was difficult
to give it credit but all their enquiries tend
only to confirm its truth, and this can only
be met by either increasing the rate for
board or reducing, from 4/6 to 10/6 per patient
per week or reducing the expenditure, something
may require to be done in both directions
the latter ^{is} the much more desirable. In
looking at some of the larger items of expen-
diture they find that every attendant in the
West House consumes 18 1/2 pounds of beef per day
4 3/4 ounces Tea and 3 half quarton ^{cup} soup per week
Every patient consumes ¹⁵ 7/8 ounces Beef per day 2 oz
of tea and 2 half quarton bowls per week. We
are not prepared to say what modification
is proper in these items. The Committee
will be as able to judge as we are
but they believe some modification ought to be made.
Our first recommendation is that a proper
Clerk be appointed and a set of books
opened for East and West houses and a correct
debit and Credit account exhibited half yearly.

Arton & Litt,
Craigsville, Mo.

A ledger acct should be kept of the ~~various~~
principal articles and a balance made monthly
comparing the quantities consumed with
the quantities allowed by dietry and shewing
the profit and loss monthly

It is absolutely necessary to have some responsible
the party to control all deliveries from store
and to have authority to refuse all deliveries
of articles except such as are by direct order
of the Physician Superintendent, and to report to
us and be held responsible by the weekly
Committee for all irregularities or short
comings in the ~~for~~ outgoings of articles
and do all he can to reduce the expenditure
of the House to as moderate dimensions
as possible. With a proper clerk appointed
as ~~at~~ above perhaps Mr. Sealdwell if properly
supported might be as good a man as can
be got

It will be of very great importance to get the
setts of books and keeping of accounts
properly started and if necessary a proper
accountant should be employed to start them

proper setts of Books and accounts
framed, and if necessary to employ
a Professional accountant to
do so.

Samuel D. ...

Baron & Litt,
Craigstonie.



Faint, illegible handwritten text at the bottom of the page, possibly a signature or a note.

10th June 1867

Dear Sir I have drawn
out a scroll of a report
to be submitted to
the weekly Committee
and having sent it
to Mr Cairns for
his corrections I now
send it to you for
yours Please give
the matter your

attention and sweet
make any corrections
that occur to you
and meet in the
R. J. rooms at 1-30
and talk over it
with Mr Cairns and
me

Yours &c
Geo Thomson

M Provau Esq



Office of Parochial Board,
Glasgow, 7th Feb 1867

My dear Sir,

Though much
better, I am far from well,
and am afraid I may
not be able to be with
you on Monday evening.

We are all glad to hear
Mrs Thomson is better
and pray she be long spared
a comfort and blessing
to you and yours -

I was surprised when
heard she was not you

propose to charge us
for Tentatives next year.

Crews are well fed and
well clothed at the
following charges.

4 1/2 ² / ₄ Food	\$ 3.6
--	--------

clothing bedding washing & mending	1.4
---------------------------------------	-----

Miscellaneous expenses	1.5.
------------------------	------

Estimated cost of
buildings & grounds
including repairs

Insurance on	1.9
--------------	-----

<hr/>	\$ 0.8.0
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Yours truly
Wm Adams

Geo Harrison Esq^r

Excuse this account as I
can scarcely hold a pen

Gartnavel
31st July 1867,
9-30 P.M.

Mr Provan

Dear Sir

I have gone
carefully over the statements
you gave me to look at,
and so far as I can see
it appears to be correct,
with the exception of the
board of East House Servants
You should have taken the
£934-7⁶ ~~and~~ less the medical and
and divided by 52 - in place
of taking the amount issued

to attendants only. I have
pencilled it on your statement
it makes a difference of £2, 18¹/₄
per week on the expenditure of
the East House.

You will see that this
alteration makes your comparative
statement and your East House
statement to agree all but
13/4.

There is one thing that
I asked Mr Dunn to day
to ask you about which
might make a difference, that
is Watson's department
and the Gardeners charged
with the Board of their

men - Watson has 3- and
the Gardener 5- that would
make a sum of £144 " 6 " 8
to be added to the Expenditure
of the General expenses.

I return the
statements along with this

Yours truly

John Caldwell

Estimated Income & Expenditure
for
West House Patients,
For Week ending 10th June 1867.

~ ~ *I. Income.* ~ ~

1.	From 103 Patients of the Higher Classes, per State N ^o 1, viz.,				
	For Board	Ladies' Division	78 18 6		
		Gentlemen's do.	80 11	159 9 6	
	For Drs, L ^s . 10. 3 and L ^s . 2. to make up usual average,			7 10 3	166 19 9
2.	From 10 Working Patients, at 2s each per week for Board only,				2 10
3.	From L ^s 914. 12. 3 (half of L ^s 629. 4. 6) from Proceeds of Farm Produce (and Interest on deposit accounts with Banks, taken in 1866)				6 1
4.	From L ^s 78. 6. 2 (half of L ^s 156. 12. 4) from Profit on Clothing &c.				1 10 1
					177 10

~ ~ *II. Expenditure.* ~ ~

1.	For Provisions, per State N ^o 2, viz,				
	To Patients		48 6 7 1/2		
	To Attendants & Servants, (inclusive of Ladies Superintendent)		15 3 10 1/2		
	To One Medical Assistant,		9 5		
			63 19 11		
	Add, to bring up to average price for the year viz,				
	Butcher Meat per Stades 1867 & 68	1 2 11			
	Sweet Milk d.	2 11			
	Skim d. d.	2 7			
	Cream d.	1 16 1/2			
	Fresh Butter d.	1 17 1/2			
	Teals & Drops, d.	2 11	1 13 10		
			65 13 9		
2.	For General Expenses, taken as in 1866, per State N ^o 7, -		4089 14 11		
	Add for one half of L ^s 419. 14 received for Physicians' Fees,		204 17		
			4296 11 11		
	Deduct, half of Savings Interest, viz,				
	Last Year	2053 6 2			
	Current year viz,				
	Banks L ^s 1104. 19. 6				
	Bond, 577. 11. 7	1982 11 1			
		70 15 1			
	One half of which is,		35 7 6		
			4261 4 5		
3.	Lady Superintendent's salary L ^s 80, and servants Wages -				
	(L ^s 894. 6) per State N ^o 3,		974 6		
4.	Fuel & consumption, per d ^s		470 18 9		
			5406 4 2		
	Which is per Week,			103 19 4	
				169 13 1	
	Summary				
	Total Income		177 10		
	Total Expenditure		169 13 1		
	Showing a surplus of L ^s 7. 7. 9 per Week, or per Annum of, L ^s		7 7 9		384 3

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Estimate
Income and Expenditure

for
West House Agents,

10th June 1867.

Estimated Income & Expenditure
for
East House Patients,
For Week ending 10th June 1867.

II. Income.

1. From 439 Patients, per State No. 5, viz., For Board,	240 6 9		
For Fees,	10 1	240	16 10
2. From 10 Working Patients, at 6/ each per week for Lodging only,		3	.
3. From Half of £629.4.0 the Proceeds of Farm Produce and Interest on Deposit Accounts with Banks, taken as in 1866,		6	1 .
4. From Half of £156.12.4 the Profit on Clothing,		1	10 1
		251	7 11

III. Expenditure.

1. For Provisions, per State No. 6, viz., To Patients,	81 15 7 1/2		
To Attendants, £4.11.8, and servants £2.18/4	17 10 .		
To One Medical Assistant,	9 1/2		
Add, to bring up to average price for the year, viz., Butcher Meat, per stone of 12 lbs,	1 12 3/4		
Sweet Milk,	3 2 1/2		
Skim d:	2 8		
Butter d:	3 2 1/2		
Fresh Butter,	2 1/2		
Cheese and Prep,	2 11	2 4 8	102 2 8
2. For General Expenses, per State No. 7, taken as in 1866,	4,039 14 11		
Add for one half of £412.14/ received for Physicians in Decr,	266 17 .		
	4,306 11 11		
Deduct for half of saving on Interest in 1867,	135 7 7		
	4,171 4 4		
3. Wages to East House servants, per State No. 7,	1106 10 .		
4. Soap consumption, per State No. 7,	71 16 8		
	5,139 17 .		
Which is per Week,		104	12 3
		206	14 11

Summary.

Total Income	251 7 11		
Total Expenditure,	206 14 11		
Shewing a surplus of Weeks of,	44 13 .		
Or Per Annum of - £	2,321 10 .		

[Handwritten Signature]

Estimated
Income and Expenditure
for
East New Orleans,
10th June 1867.

Estimated Income and Expenditure
for
West House Patients
for the Week ending 10th June 1867.

I. Income.

1. From 103 Patients of the Higher Classes, per State No. 1, viz.,			
For Board, { Ladies' Division	78	13	6
Gentlemen's do.	80	11	0
			159 9 6
For Fees, £5. 10. 3, and at 2. to make up usual average,			7 10 3
			166 19 9
2. From 10 Working Patients, at 2s each per week, for Board only,			2 10 0
3. From £914. 12. 3 (half of £1829. 4. 6) from Proceeds of Farm Produce (and Interest on Deposited Accounts with Banks, taken in in 1866,			6 1 0
4. From £78. 6. 2 (half of £156. 12. 4) from Profit on Clothing, &c.			1 10 1
			177 10

III. Expenditure.

1. For Provisions, per State No. 2, viz.,			
To Patients	148	6	7 1/2
To ^{Attendants} Servants, (inclusive of Ladies' Superintendent),	15	3	10 1/2
To One medical Assistant	2	18	0
Add to bring up average price for the year viz. per State No. 2, 1. 12. 10	53	12	2 1/2
2. For General Expenses, taken in in 1866 per State No. 2,	400	14	4
Add for one half of £413. 11/2 received for Physicians' Fees,	206	17	0
	1206	11	11
Deduct Half of Saving on Interest, viz.,			
Last year,	2053	6	2
Current year, viz.,			
Banks,	£1004	19	6
Bonds,	377	11	7 1/2
	1381	30	1 1/2
One half of which is,	690	15	7 1/2
	1266	7	10
3. Lady Superintendent's Salary £80, and Servants' Wages, 500q. 6/12, per State No. 2,	426	1	4 5
4. Gas Consumption, per State No. 2,	170	13	9
	5406	4	1/2
Which is per week,			103 19 4

Summary.

Total Income	177	10	
Total Expenditure	169	13	1
Showing a surplus per week of	7	17	9
or per annum of	422	1	10
	384	13	1

2 viz
Bread Meat £12. 11
Sweet Milk 2. 11
Firewood 2. 11
Fresh Butter 1. 11
2/11
13/10

Estimated
Income and Expenditure

for
West House Patients,

10th June 1867.

Comparative Statement.

Showing the Estimated Income and Expenditure for East & West House Patients
For week ending 10th June 1867.

~ East House ~

Patients on Register of East House at midnight of 10th June 1867, 449.

Average Income from each Patient, ~~10/11~~ (15/11)

$\frac{£240.10.0}{449}$ Equal per week to, nearly weekly ... £ 10/11 ✓

Average cost of each Patient, according to M^r Caldwell's Statement, No. 7, ... 3/5

Profit per week on each Patient, ... 16/11 175.6

~~10/11~~ x 24 ... d... on 449 Patients, ... 32118.6

24 ... per year ... d... on 449 Patients, ... 1712. 2/8.6

Add for lodging only of 10 Patients per annum in East House, at 6/ per week each, ... 360

For 3m during the year, ... 265

For half of £39.4.6 the proceeds of Farm Produce, and

Interest on Deposit Acc^t with Banks, ... 311.12.3

And for half of £156.12.4^o the Profit on Clothing, ... 78.6.2

Profit per Annum, ... £ 620.19.4

~ West House ~

Patients on Register of West House at midnight of 10th June 1867, per Minute Book, ... 553, 2320 3/6

Out on trial, (Miss Helen Mathison) ... 1

Thus divided, ... 552

In West House, ... 103

In East House, ... 449, 552

Average Income from each Patient, 15/11 (15/11)

$\frac{£174.10.0}{103}$ Equal per week to, ... £ 1.13.10^o

Average cost of each Patient, according to M^r Caldwell's Statement, No. 3, ... 1.12.7^o

Profit per week on each Patient, ... 1/10

24 ... d... on 103 Patients, ... £ 9.8.10

24 ... per year, ... d... 190.19.4

Add for Board only of 10 Working Patients, ... 130

Profit per Annum, ... £ 620.19.4

260
190

Comparative statements
Shewing the Estimated Income
and Expenditure for East
and West House Patients
for
Week ending 10 June 1867.

Comparative Statement
 Showing the
 Income and Expenditure
 For
 East and West House Patients
 For
 The Week ending 10th June 1867.

Patients on Register of West House, at Midnight of Monday, 10 th June 1867, per Minute Book,	553.	
Out on trial, (Miss Helen Mathewson, 63/1)	1	
	552.	
Thus divided:—		
In West House,	103.	
In East House,	449.	552.

East House.		£240.6.9
Average Income from 439 Patients, at the lower rates of Board, per State		
Ms. £240.6.9		
£240.6.9	Equal per week to nearly £	10/11
439	Average cost of each Patient, according to Mr. Caldwell's Statement 11/5	9/5
Profit per Week on each Patient		1/6
... do. on 439 Patients,		£32.15.6
... do. per 52 weeks at 10/11		£1712.2.-
Add one day,		82.10.6
1712.2.-		1794.6
Add For Lodging only of 10 Patients working in East House		
at 6/ per week each,		156. . .
For Fees during the year,		26. 5 .
For Half of £620. 1/2. 6, the Proceeds of Farm Produce,		
and Interest on Deposit Account with Banks,		31 1/2 12. 3
And for Half of £626. 12. 1/2, the Profit on Clothing,		78. 6. 2
Profit, per Annum, £		£2220. 5. 11
		2287. 5. 5

Price
Average Statement
of
Prices of Principal Provisions, &c.
for 1866 & 1867

1866.	Per stone.	Average for the year.	1867.	Per stone.	Average for the year.
Butcher meat:			Butcher meat:		
1 st January to 1 st March	11/4	9 1/2	1 st January to 1 st March	9 1/2	7 1/2
1 st March to 31 st December	9 1/2		1 st March to 31 st December	11/6	7 1/2
Milk & Butter:			Milk & Butter:		
1 st January to 1 st May	Per Gallon	Av.	1 st January to 1 st May	Per Gallon	Av.
Sweet milk	9	10	Sweet Milk	10 1/2	
Skim d.	6	6 1/2	Skim d.	6 1/2	
Sour d.	2 1/2	2 1/2	Sour d.	3	
Cream	2 1/2	2 1/2	Cream	3	
Butter, per pound	11/2	11 1/2	Butter, per pound	1/2	
1 st May to 31 st December			1 st May to 31 st Decem.		
Sweet milk	10 1/2		Sweet milk	9	9 1/2
Skimmed d.	6 1/4		Skimmed d.	5	5 1/2
Sour d.	3		Sour d.	2 1/2	2 1/2
Cream	3		Cream	2 1/2	2 1/2
Butter, per pound	1 1/2		Butter, per pound	1 1/2	1 1/2
Coal & Drops:			Coal & Drops:		
1 st January to 1 st March	Per Wagon	Av.	1 st January to 15 th March	Per Wagon	Av.
Coal	9 1/2	11 1/2	Coal	14	
Drops	4 1/2	7 1/2	Drops	9	
1 st March to 1 st May			18 th March to 31 st Dec.		
Coal	11		Coal (5 wagon)	12 1/2	12 1/2
Drops	5 1/2		Drops (5 wagon)	8 1/2	8 1/2
1 st May to 31 st December					
Coal	14 1/2				
Drops	9				

Estimated Income and Expenditure for East House Patients

The Week ending 10th June 1867.

~~And for the year~~

I. Income.

1. From 439 Patients, per Stat. No. 5, viz,		
For Board,	24069	
For Fees,	101	240610
2. From 10 Working Patients, at 3s each per week, for lodging only,		300
3. From Half of £829.4.6, the Proceeds of Farm Produce and Interest on Deposit Accounts with Banks, taken as in 1866,		611
4. From Half of £156.12.4, the Profit on (Clothing), .. etc.		1101
		251711

III. Expenditure.

1. For Provisions, per Stat. No. 6, viz,		
To Patients,	51187 1/2	
To Attendants, ^{£14.11.8, and Servants £22.18.11.}	17101 1/2	
To a medical Assistant	9412	76193
^{Add, to bring up to average price for the year 1866}	9918 3/4	
2. For general expenses, per Stat. No. 7, taken as in 1866,	2059 14 1/2	10119 9
Add for each half of £413.11/2 received for Physicians' Fees,	30017	10228
Deduct, half of saving on Interest in 1867,	1296 11 1/2	
	3577	
3. Wages to East House Servants, per Stat. No. 7,	1261 4 1/2	
4. Saw, posts,	7168	
	104123	
	5439.17	104123

Which is per week,

Summary.

Total Income,	251711	
Total Expenditure,	2061411	4413
Showing a surplus per week of,		

Or per annum of,

viz. Butter meat $\frac{1}{2}$ £1.12.5 1/2
 Sweet Milk 1 3.2 1/2
 Skin 2 2.5
 Butter 2 3.2 1/2
 Fresh Butter 2 2 1/2
 Cakes & Drops (meat) 2.11
2.4.8

44.13 7 1/2
 3
 223.50
 223.50
 223.50
 2321.16/

2321.16/

3

Estimated
Income and Expenditure
for
East House Patients,
10th June 1867.

John Jones

Expenditure,

Estimated Income and Outlay
for West-House Patients, ~~for~~
The Week ending 10 June 1867.

I. Income.

1. From 103 Patients of the Higher Classes;	75 18/6		
For Board, ^{Ladies 20/6} per Plate No. 1 ^{Gentlemen 2/4}	82 11/1	159 9 6	
For Fees, £5. 10. 3, and 1/6 to make up usual average		7 10 3	166 19 9
From 10 Working Patients, at 5/ each per week, for ^{Board only}			2 10 -
From ^{Board only} Board only			
3. From ^{£1500} Half Proceeds of Farm Produce, Profit on Clothing, and			
Interest on Deposit Accounts with Banks, ^{taken as in 1866} £1500			6 1 3
4. From ^{£156. 12. 4} Half of £156. 12. 4 for profit on Clothing, ^{in 1866}			175 10 9
			179 11 -

II. Expenditure.

1. For Provisions, viz.			
To Patients, per Plate No. 2,		48 6 7/8	
To Servants,		15 3 1/2	63 10 6
2. For General Expenses, per last year's Statement,	1088 18 4		
Add for one half of £413. 14. - received for Physician's Fees,	206 7 -		
	1295 15 4		
Deduct half of saving on Interest, viz.			
Last year,	2053 6 2 1/2		
Current year, viz:	1982 11 1		
	1327 10 -		
Banks, ^{104. 19. 6} 104. 19. 6	926 16 3	35 7 6	
Bsm ^s , ^{877. 11. 7} 877. 11. 7	70 15 -	362 18 1	
One half of which is		3032 17 3	
		5260 17 19	
Lady Superintendent's Salary and Servants' Wages, ^{£80.} £80.		174 6 -	
Board of Lady Superintendent, one Medical Officer, &c., ^{per Plate No. 2} per Plate No. 2		544 10 -	
Fees, per Plate No. 3,		170 13 9	
		5405 7 6	103 19 -
			119 12 3
			113 11 -
			177 4 6
			183 2 9

Summary: £178. 11/ Income

£167. 9. 6 Expenditure

Profit Loss per Week, £11. 2/6

Income, £178. 11/

Expenditure, £167. 9. 6

Profit Loss per Week, £11. 2/6

Summary: £183. 2. 9

Income, £178. 11/

Expenditure, £167. 9. 6

Profit Loss per Week, £11. 2/6

Summary: £183. 2. 9

Income, £178. 11/

Expenditure, £167. 9. 6

Profit Loss per Week, £11. 2/6

1867

paper connects with making up of *Comptroler* *Stalwart*
of the *Govt of East West River India*.