

$\frac{1}{2}$ pint of milk.

A little grated lemon peel.

1 dessertspoonful of raspberry or other jam.

Put the milk, sugar, and lemon peel into a saucepan, when hot add the biscuit crumbs and stir over the fire for five or six minutes, then pour it on to the beaten egg, return it to the saucepan and again stir over the fire till it thickens. Pour into a pie dish on the top of the jam, and grate nutmeg on the top.

STEAMED PUDDING.

1 biscuit crushed fine.

1 egg.

$\frac{1}{2}$ pint of milk.

Grease a small pudding basin and put the biscuit into it, beat the milk and egg together and pour on the top. Steam for an hour.

BISCUIT AND CHEESE PUDDING.

1 biscuit crushed fine.

2 tablespoonfuls of grated cheese.

$\frac{1}{2}$ pint of milk.

1 oz. of butter in small dabs.

Pepper and salt to taste.

Put the biscuit and cheese in a pie dish, pour the milk over, put dabs of butter on the top and bake half an hour in a moderate oven. It will do as well if the cheese is cut in very thin slices.

MILK PUDDING.

1 biscuit crushed.

$\frac{1}{2}$ pint of milk.

1 egg slightly beaten.

1 tablespoonful of sugar.

Pour into a pie dish and bake.

Rice, barley, &c., might be added to the biscuit.

BISCUIT TOAST AND WATER.

Put biscuit crumbs in the oven and bake until they are quite brown: pour boiling water on them, lemon and sugar may be added. Can be drunk hot or cold.

A MODIFIED SYSTEM OF ACCOUNTING FOR MEDICAL AND SURGICAL SUPPLIES IN MILITARY HOSPITALS.

BY QUARTERMASTER-SERJEANT W. E. SQUIRES.

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A FEW notes on a suggested revised method of accounting for medical and surgical supplies may be considered as being of some interest.

Increased efficiency and a reduction in the number of Army Forms and clerical work, necessary for the preparation of the various returns is the object of the following amendments.

STORAGE OF SUPPLIES IN MILITARY HOSPITALS.

In the larger military hospitals it would be found convenient to have all medical and surgical supplies in one store for general issue to the dispensary, out-stations, and units in the district. The sub-charge of dental, X-ray, and operating-room appliances could, it is suggested, be arranged for by the officer in charge of the military hospital.

SUPPLIES.

The supply of medicines, etc., to be half-yearly at home, half-yearly to hospitals, and annually to general medical stores abroad, as at present, with the addition of a routine monthly indent on Army Form "I 1209" for drugs, dressings, etc., required in excess of the half-yearly or annual supply. Shortage of important drugs and material could not then occur, and local purchases and intermediate demands would, except under unforeseen circumstances, be of rare occurrence.

INDENTS.

Army Form "I 1209," prepared in quadruplicate by the carbon process, could, I suggest, be utilized for all purposes. In order to facilitate issues from army medical stores and contractors, a separate sheet could be used for each section of the official priced list. The original and duplicate, after approval, would be available for use as invoices at army medical stores or by contractors, the triplicate copy being retained at the War Office. The quadruplicate form to be kept at the station for reference if necessary.

Apart from the reduction of clerical work in compiling the present requisitions (one form, "I 1209," being used instead of four) the under-mentioned Army Forms would no longer be required:—

Army Form I 1213	Requisition for Medicines.
„ „ I 1219	Requisition for Surgical Materials.
„ „ I 1222	Requisition for Trusses.

RETURNS.

At many of the district headquarter hospitals at home issues and receipts of medical supplies to and from R.A.M.C. Territorial and Special Reserves units, also regular field medical units, during the training season, are of frequent occurrence. No provision (other than the issue and receipt voucher) is made for the accounting of these transactions, in detail, at the time. Great difficulty is therefore experienced in arriving at the actual expenditure of any given drug in the hospital from the completed return (Army Form I 1214). The quantity shown in the "expended" column includes *all* issues during the period, irrespective of the amount actually consumed in the hospital itself and that sent and expended elsewhere.

To arrive at the actual quantity used at the station an abstract of issues from the vouchers would necessarily have to be prepared, deducting

the amount from the total shown as "expended," thus involving much unnecessary clerical work.

A suitable ledger is suggested, with printed headings, arranged by sections, including dental, X-ray appliances, and field medical equipment held on charge for mobilization and instructional purposes. The ledger to be of sufficient size to allow of entries of receipts and issues being made as they occur. At the close of the period the account would be balanced and the stock ledger and voucher in support examined and checked by a Board of Survey. The remains, as certified by the Board, to be carried forward to a new ledger. After verification by the Board the ledger and vouchers to be submitted for examination, accompanied by the following documents:—

- (1) Indents in triplicate on Army Form I 1209.
- (2) Fair wear and tear certificates.
- (3) A list of all stores, held on charge, surplus to requirements.

The expenditure of any item during the period could be ascertained from the ledger when the indents for the ensuing period are under consideration.

Administrative officers would also be furnished with the means of checking receipts and expenditure in detail without the lengthy process of reference to items issued and accounted for on the numerous vouchers submitted with the return. The ledger and vouchers could be returned to the station for custody, after audit, and would then be available for examination by the chief accountant if required.

By the above procedure the following Army Forms would be rendered unnecessary:—

- | | |
|------------------|--|
| Army Form I 1214 | Half-yearly Return of Medicines. |
| „ „ I 1214 (a) | Return of Dental Stores. |
| „ „ I 1214 (c) | Return of Operating Room Instruments. |
| „ „ I 1233 | Board of Survey on Mobilization.
Field Medical Equipment. |

DISPOSAL OF SURPLUS STORES.

It must frequently happen that if an excess of a particular drug is held on charge at a hospital, it is, or will be, required at another station.

If a list of all drugs, dressings, and appliances surplus to requirements is rendered with the ledger, instructions could be issued by administrative officers for their disposal as follows:—

(a) Direct transfer to other hospitals in the district, if in need of the same. This information could be ascertained from the indents, which would be reduced in proportion to the supply available for transfer from hospitals.

(b) Return to Army Medical Stores for re-issue to other stations as required.

The saving effected under this heading would be considerable, and would, moreover, prevent unavoidable accumulation of drugs, etc., at stations.

TRANSFER ON RELIEF OF OFFICER IN CHARGE.

When a transfer between officers occurs the ledger would be balanced to date of transfer. It would be unnecessary to open a new ledger if a certificate be furnished, accompanied by a statement signed by both officers showing any discrepancies at the date of transfer, a copy being retained at the hospital for the adjustment of deficiencies or surpluses, if any.

GENERAL MEDICAL STORES.

The system outlined above could also be adapted to general medical stores. The revised ledger in use at present fulfils all requirements. If the ledger is forwarded for examination in place of the return, the following Army Forms could also be dispensed with:—

Army Form I 1215	Annual Return of Medicines.
“ “ I 1215 (a)	Abstract of Vouchers.
“ “ I 1215 (b)	Blank Sheet for Annual Return.

GENERAL REMARKS.

If a scheme on the above lines is sanctioned and adopted the advantages, apart from the reduction in clerical work and number of Army Forms, would be many. Officers in charge of hospitals would be able to obtain additional supplies at comparatively short notice. There would be no shortage of necessary drugs, dressings, and intermediate indents and local purchases would be reduced to a minimum. An outlet is also provided for articles unlikely to be required, and by the methods proposed the undermentioned Army Forms could be entirely abolished:—

Army Form I 1213	Requisition for Medicines.
“ “ I 1214	Half-yearly Return of Medicines.
“ “ I 1214 (a)	Return of Dental Stores.
“ “ I 1214 (c)	Return of Operating Room Instruments.
“ “ I 1215	Annual Return of Medicines.
“ “ I 1215 (a)	Abstract of Vouchers.
“ “ I 1215 (b)	Blank Sheet for Annual Return.
“ “ I 1219	Requisition for Surgical Materials.
“ “ I 1222	Requisition for Trusses.
“ “ I 1233	Board of Survey on Mobilization Equipment.