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marks) and had the ambition to re-enter for examination and gain a first-grade certificate. Examination papers were answered in December, and the *viva voce* part of the examination was conducted by Miss Maclean and myself, with the co-operation of the Superintendents, during our visits of inspection to the mental hospitals. Four of the Matrons asked to be allowed to sit for examination. They were given a special examination with a more advanced paper to answer, and all four passed in the first grade:—

Auckland: Sophia Campbell (Matron), Violet Jane Campbell, Josephine A. Gibbons, Mabel Latimer, Zara Minchin, Albert George Smith.

Christchurch: Elizabeth Hanna (Matron), Edward Condon, Frieda Hilmer, Norah Leonard, Mary C. Lowe, Timothy Mansfield O'Connell, Alexander Suttie, William Suttie.

Seacliff: John Bambery, Malcolm Beasley, Rose Galbraith Donald, Mary Gabriel Fitzgibbon, William Glenday, William Saunders Loder, Edith McLellan, Hannah Isabella Pay, John Carmody Quill, Robert Sangster, Margaret Louisa Stephens, George James Sutherland.

Hokitika: Edmund Dale, Mary Catherine Dolph, Austin Edward Dowling, Michael Hanrahan, John Kavanagh, William Selby.

Porirua: Margaret Ogilvie (Matron), Ada Winifred Field.

Wellington: Williamina C. McDougall (Matron).

Ashburn Hall: Eliza Margaret Isabel Leydon, Annie Poppelwell.

Financial Results.—The details of expenditure are given in Tables XX and XXI, and it will be seen that there has been a decrease in the total expenditure per head, less receipts, in every institution as compared with the previous year, making an average of $\pounds 1$ 9s. 9d. less per patient.

The expenditure in different institutions must perforce vary according to circumstances e.g., local prices, freight on supplies, climate governing fuel and nature of clothing, scattered or concentrated buildings and farm lands, number of patients entailing proportionately more or less paid labour, and so forth. But in each hospital expenditure is carefully considered, and economy—that is, a providing for all that is necessary without waste—enforced. What has been said regarding vital statistics refers equally to expenditure, too much must not be inferred in comparing one year with another; but the result set forth in the following table is gratifying, nevertheless:—

	19	909.	19	08.	1909.	1909.	
Mental Hospital.	Total Cost per Patient.	Total Cost per Patient, less Receipts for Maintenance, Sales of Pro- duce, &c.	Total Cost per Patient.	Total Cost per Patient, less Receipts for Maintenance, Sales of Pro- duce, &c.	Decrease.	Increase.	
Auckland Christchurch Seacliff Hokitika Nelson Porirua Wellington	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	£ s. d. 	
Averages	$34\ 13\ 3\frac{1}{4}$	$24 \ 2 \ 10\frac{1}{4}$	$35 \ 10 \ 9\frac{1}{4}$	$25 \ 12 \ 7\frac{1}{4}$	199	•••	

In this table Head Office salaries and expenses (£1,663–13s. 10d.) and medical fees (£1,318–12s. 6d.) are omitted. Giving these value, the net annual cost per patient is £25–0s. $9\frac{1}{4}d$, as against £26–10s. 8d. for 1908, a decrease of £1–9s. $11\frac{1}{4}d$.

In stating the cost per patient above, interest on capital expenditure is omitted, and also for repairs charged to the Public Works Consolidated Fund. Adding these items, the approximate full cost per annum per patient will be—

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Average	e gross cost i	n menta	al hospita	ls	•••			$34 \ 13$	$3\frac{1}{4}$
Propor	tion of Head	Office s	alaries ar	d expense	es		IO 0		
1	" fees fe	or medi	cal certifi	cates, &c.			7 11		
								$0 \ 17$	11
	" intere	st (ave	raged at	4 per ce	nt.) on 🗄	Public			
W	orks expendi	ture fro	n July, 1	877, to 31s	st March	, 1910		7 - 0	$6\frac{3}{4}$
Propor	tion of inter	est (ave	raged at	4월 per cer	nt.) for c	apital			
co	st previous to	above	period	•••	•••			0 14	$11\frac{1}{4}$
	_							10 0	
	Gross cost	•••	•••	•••_				42 8	$9\frac{1}{4}$
	Less recei	ots for r	naintenar	ce and sa	le of pro	duce	•••	10 10	5
,	Not cost						4	31 18	41
	net cost	• · · ·	• • •	•••	•••	•••		JOI IO	-4
		-			3 3 3 3	1 1 1 1 <i>1</i> 7	() I T		

In 1908 the full cost so reckoned was £44 5s. $10\frac{1}{2}$ d., and the net £34 7s. $8\frac{1}{2}$ d.