Female, aged 88 (473). In a state of garrulous fatuity; admitted to the Infirmary from the workhouse, ten days before death, for dropsy, chronic bronchitis, &c.

Head.—Atrophy of cerebral convolutions, and fluid on surface of the brain; a light brown coloured mass, the size of a boy's marble, attached to each choroid plexus, the one on left side also to the floor of the ventricle; these tumours had a crystalline appearance, and were found to consist of cholesterine.

Of these 22 infirmary cases, 7 were in males and 15 in females.

The tumours which were adherent to the *dura mater* were probably of slow growth, and occurred in six females, one of whom lived to the advanced age of 95. Scrofulous tumours in the brain occurred in six cases in children, who seldom become insane, and in 2 per cent. of the phthisical cases. Only one case required to be transferred to the insane ward, and one was fatuous.

Uniformity in Public Asylum Reports. By J. A. Campbell, M.D., Assistant Medical Superintendent, Garland, Asylum, Physician to the Carlisle Dispensary; and J. Todd, Clerk and Steward, Garlands Asylum.

The subject of a uniform system of asylum statistics has occupied the attention of some of the most eminent alienists in this country, among whom we may mention Dr. Thurnam, Dr. Conolly, Sir Charles Hood, Dr. Bucknill, Dr. Robertson, and Dr. Maudsley. In a very able paper on this subject, published in the January number of this Journal for 1861, Dr. Robertson gave forms of Medical and Financial Tables, and made suggestions as to the Domestic Statistics for an Asylum Report which are now very generally adopted in substance in the best English Asylum Reports.

In October, 1865, the Association of Medical Officers of Asylums and Hospitals for the Insane published in this Journal the Report of a Committee appointed in 1864 for the purpose of drawing up a series of tables, as a basis for a uniform system of asylum statistics. They presented six medical statistical tables as the result of their labours. In the October number of the Journal for 1867 the second report of this committee appeared, with an increase in the

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number of tables from six to ten, and appended a list of twenty-seven asylums which had, at that time, adopted those tables. Twenty of these were English county asylums, three were English city or borough asylums, one a Scottish royal asylum, and one a Scottish district asylum.

The English Commissioners in Lunacy, in their Report for 1866, remarked on the value of those tables, published the forms and description of them, and strongly recommended their use in all asylums.

An examination of the Public Asylum Reports for 1871 shows that these tables have been adopted to the following extent:—

Asylums.	Number.	Number issuing Yearly Report.	Number using Society's Tables.
English County	46	44	41
English City or Borough	8	6	6
Scottish Royal	7	6	1
Scottish District . . .	10	5	3
Irish District	22	22	1

In a very considerable number of Asylum Reports the Society's Statistical Tables are supplemented by others which convey much useful information, but it is well worth consideration whether the use of the Society's Tables, in the order as originally intended, allowing the other tables to succeed them, would not be the better plan. Certainly for purposes of reference it would be the most convenient.

The non-adoption of these Statistical Tables by old-established asylums might, to a certain extent, have been expected. In modern asylums, however, and more especially in those that have been opened within the last year or two, that they should not have been used must be a matter of regret to every one interested in this subject. By their omission some medical officers of asylums render nugatory the labours of others, and therefore it is a pity that a legal provision for enforcing the use of these tables should not exist.

There can be no reasonable doubt that if these tables are accurately kept in the different asylums, they must, from their exactitude and uniformity, become the material from which the history of insanity in this country will be drawn.

As we have already mentioned, so many medical officers of

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asylums supplement the Society's Tables with others which convey much useful information, that we think a selection of the most useful of these might be made and promulgated by the Medico-Psychological Society. From an examination of the tables of many Asylum Reports we would suggest that the following should be added to those recommended by the Society:—

1st. The Form of Insanity in those admitted, according to Dr. Skae's classification. See Garlands Asylum Report for 1871. Table VIII.

2nd. A table showing the number of previous attacks in those admitted. See Garlands Asylum Report. Table X.

3rd. A table showing the bodily health and condition of those admitted. See Garlands Asylum Report. Table XIII.

4th. A table showing the hereditary predisposition of those admitted as regards paternal or maternal transmission, and giving the degree of consanguinity of the insane relative. See majority of the Irish District Asylums.

5th. A table showing the form of mental disease of those remaining in the Asylum. This should show clearly the number of cases of Congenital, Epileptic, General Paralytic, Puerperal, and Senile Insanity. A somewhat similar table to this is found in the Worcester Asylum Report. Table XXI.

6th. A table showing the Causes of Death since the opening of the Asylum. See Prestwich Asylum Report. Table VII.

7th. A table showing the number of Pauper Lunatics in the county for which the Report is issued, and where placed, whether in public asylums, private asylums, workhouses, or with friends, and distinguishing between Idiots and Lunatics. See Report of the Asylum for the county of Warwick, 1870. Table XI.

The information for the 7th can be got from the returns sent to the Clerk of the Committee of Visitors from the unions.

The want of uniformity in other matters connected with Asylum Reports has often been impressed upon us. Although most of the public asylums in Great Britain give a financial statement in their Reports, yet in numerous instances it is

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so vague and incomplete that some of the most important items of expenditure cannot be ascertained; and we think that anyone who has had to look into a large number of reports for some special information will agree with us that not only a general but an absolutely identical method and sequence for all statistical information would be most desirable.

We show in this table the number of Annual Asylum Reports issued, and the number which publish a financial statement:—

Asylums.	Number.	Number issuing Yearly Report.	Number giving Financial Statement.
English County . . .	46	44	42
English City or Borough	8	6	6
Scottish Royal	7	6	5
Scottish District . . .	10	5	5
Irish District	22	22	22

This subject, while asylums are conducted as the majority of them are at present, is one of common interest to the Medical Superintendent and to the Steward. It seems perfectly clear, for instance, that a great deal of trouble would be saved in the issuing of circulars to find out information in regard to the salaries of officers and attendants if these were given as they stood when the year's accounts closed, in each Asylum Report; and this is only one of the hundred and one things that ought to be found in a report which professes to give a statement of asylum expenditure. The total receipts of every kind, the total expenditure, both on capital and maintenance, should be clearly stated in an ordinary Debtor and Creditor form, together with the total cost of each patient per week; and the cost of each patient per week, in detail, under the various headings of expenditure.

The Annual Report should undoubtedly begin and end with the year; for besides being more business-like, this prevents the trouble of getting up some of the returns twice, viz., those required by the Commissioners in Lunacy. This is the general English and Irish practice, and it is a matter of astonishment to us that the Governing Bodies in all the Scottish Asylums have not adopted this uniform period of

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closing their accounts; for, wonderful to say, out of the eleven Reports issued in Scotland, in six the medical and financial year begins and ends at some time other than the close of the year, although the returns in the Report of the Commissioners in Lunacy, which relate to those Asylums, begin and end with the year.

When the Committee of the Association of Medical Officers of Asylums and Hospitals for the Insane drew up their tables, the subject of a uniform system of Financial Statement was considered by them, but no form, except that of a general balance sheet, was recommended.

It appears to us that the time has arrived when the completion of the scheme which the Committee had in view ought to be carried out, and we venture to submit for the consideration of the members of the Medico-Psychological Society the headings of a few Books and Tables which seem to us sufficient for plainly setting forth the annual expenditure of an asylum.

Before, however, entering on the subject of the Monetary Statement, we shall shortly allude to the means of getting the information which is to be obtained in it, viz. the system of bookkeeping in use in asylums. It seems to us not only possible, but quite practicable, that a uniform system of bookkeeping might be in force in all the Public Asylums of Great Britain and Ireland, and the advantage of such a system would soon make itself clearly felt. In the event of a Medical Superintendent or a Steward getting an appointment in one asylum out of another, his knowledge of the bookkeeping would enable him with greater ease to master his work.

We might not be able to have a strictly identical set of books kept in every asylum, for one might have a farm attached to it, which would entail the keeping of a separate account, while in another a cemetery account might have to be kept. But for all practical purposes, the books which form the backbone of asylum bookkeeping, and which would furnish the facts for clearly stating the expenditure, are limited in number, and probably, with slight variations and different names, are already in use in most institutions.

We give the headings and a short description of five books, which we are of opinion would amply supply information of every kind that could be required in regard to the expenditure of an asylum. No doubt in nearly every asylum it might, for convenience sake, be found advisable to sup-

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plement these with one or two others for special purposes; this, of course, would be a matter for the consideration of the bookkeeper.

Books necessary for making a Financial Statement.

I. *Day Book.*—This book consists of numerous headings, as shown. It furnishes the information required by the Commissioners in Lunacy, and also gives the expenditure, both of capital and maintenance, under the proper headings. From this book an annual financial statement, either in aggregate or detail, could be drawn up.

We show subjoined (A and B) two books which, though not necessary for asylum book-keeping, are most useful adjuncts. A is a form of want book, consisting of a description of the articles required to be sanctioned by the Committee. B a form of order, which consists of a counterfoil order and form of invoice, the latter to be returned with the goods, examined, and, if correct, signed by the steward and entered in the day-book. This invoice may be pasted to the counterfoils of an old order book, and should be numbered and indexed, and across the corner of each invoice the name of the headings under which the amounts are charged should be written, *e.g.*, "provisions."

II. *Salaries and Wages Book.*—This book contains an account of the moneys paid to the different officials, whether weekly, monthly, or quarterly. The totals are after each periodic payment entered in the day-book, in which, by an addition of the sums under the various headings, the cost of each patient's maintenance at any time, and for any period, can be calculated.

III. *Petty Cash Book.*—This is simply an account of the minor current expenditure, which, at the time of settling, is made up and entered in the day-book under the appropriate headings.

IV. *Ledger Account with Treasurer.*—This is an account of the moneys received from the Treasurer, and the disbursements on account of the Asylum.

V. *A Debtor and Creditor Ledger*, in which the accounts with the different unions or parishes are kept.

Financial Statement.

1*st Division*—(*a.*) Showing the income from each source,

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viz., receipts from the different Unions for maintenance of patients, from sale of farm and garden produce, funeral expenses, and the cost of the transfer of patients, and sums of money received from county treasurer to meet the payments on capital account.

(*b.*) Payments arranged according to the different headings of Book No. I., viz., provisions, clothing, salaries and wages, surgery and dispensary expenses, wine, spirits, and porter; furniture, bedding, repairs, garden and farm expenses, miscellaneous expenses, and the expenditure on capital account. These should always be made up in the form usually adopted for showing a Dr. and Cr. account.

2nd Division—Table I.—Shows the average weekly cost of each patient under the different headings of expenditure in accordance with the form required by the Commissioners in Lunacy. For the sake of convenience in calculation the daily average number of patients resident may be given in this form. In order that the real cost of the provisions should be seen, a note should be added under this heading, stating how much more this would have been had the articles supplied from the Asylum farm and garden been included. Another note should be added under garden and farm, explaining that the amount under this heading only represents the actual disbursements in money, and takes no account of the profits at all. One has merely to look at the heading, "Garden and Farm," in Appendix D of the Reports of the Commissioners in Lunacy, to see how very necessary these explanations are. The returns under this heading for 1871 vary from 3s. to 1d. in different Asylums! Under those circumstances, the sums put down under the heading "Provisions," do not at all accurately represent the actual value of the food consumed by the patients in each Asylum.

Table II.—Shows the number of patients in the Asylum at the close of the year, and the Unions to which they belong.

Table III.—Shows the contract prices of the principal articles supplied during the year.

Table IV.—A diet table, and along with this information in regard to the quantities of the ingredients used in the preparation of each dish, &c.; and also the rations allowed to attendants and servants.

Table V.—Shows the numbers and rate of payment of each of the Asylum officials separately and in detail.

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(1) DAY BOOK.

Date.	No. of Invoice.	Name.	Provisions.			Clothing.			Salaries and Wages			Necessaries.			Surgery and Dispensary.			Wine, Spirits, and Porter.			Furniture, Bedding, and Repairs.			Garden and Farm.			Miscellaneous.			Total.			Capital Account.		
			£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.

(2) SALARIES AND WAGES BOOK.

Name.	Description of Office.	Time of Service.		At per ——			Amount.		
		From	To	£	s.	d.	£	s.	d.

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(3) PETTY CASH ACCOUNT.

Date.	Receipts.	Amount. £	s.	d.	Date.	Payments.	Amount. £	s.	d.

(4) LEDGER ACCOUNT WITH TREASURER.

Date.	Received from Treasurer.	Amount. £	s.	d.	Date.	Paid on account of the Asylum.	Amount. £	s.	d.

(5) LEDGER ACCOUNT WITH UNIONS, PARISHES, &c.

Dr.							Cr.		
Date.	Name of Patient.	Maintenance. From	To	Time	At per Week	Amount. £ s. d.	Date.		Amount. £ s. d.

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(A) WANT BOOK.

List of Articles required for ——— *ending* 187 .

No. and Quantity.	Description of Article.	For what purpose.

(B) FORM OF ORDER.

_____Asylum No.__ _____ 187 Mr._____	_____Asylum No.__ _____187 . Mr._____ Please to supply—	No._____ _____187 _____Asylum. Dr. to_____

Date.	Articles supplied or work done.	£	s.	d.

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TABLE 1.—AVERAGE WEEKLY COST OF MAINTENANCE, MEDICINE, CLOTHING, AND CARE OF PATIENTS DURING THE YEAR.

	s.	d.
Provisions		
Clothing		
Salaries and Wages		
Necessaries (*e.g.*, Fuel, Light, Washing, &c.)		
Surgery and Dispensary		
Wine, Spirits, and Porter...		
Furniture, Bedding, and Repairs		
Garden and Farm		
Miscellaneous		
Less Money received for Articles, Goods, and Produce Sold, Funeral Expenses, &c. ...		
Total Average Weekly Cost per head		

Daily Average Number of Patients resident—
Males, ... ; Females, ... ; Total, ...

TABLE 2.—NUMBER OF PATIENTS IN THE ASYLUM ON THE 31st DECEMBER, AND UNIONS TO WHICH CHARGEABLE.

	Males.	Females.	Totals.

TABLE 3.—CONTRACT PRICES OF THE PRINCIPAL ARTICLES SUPPLIED DURING THE YEAR

Description of Articles.	For the Quarters ending			
	31st March.	30th June.	30th Sept.	31st Dec.
	s. d.	s. d.	s. d.	s. d.

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TABLE 4.—ORDINARY DIET TABLE.

		BREAKFAST.					DINNER.									SUPPER.				
		oz	pt	pt	pt	oz	oz	oz	oz	oz	oz	oz	oz	pt	pt	oz	pt	pt	oz	oz
Sunday	Men																			
	Women																			
Monday	Men																			
	Women																			
Tuesday	Men																			
	Women																			
Wednesday	Men																			
	Women																			
Thursday	Men																			
	Women																			
Friday	Men																			
	Women																			
Saturday	Men																			
	Women																			

EXTRA DIET (IF ANY) FOR WORKING PATIENTS.

Men.	Women.

TABLE 5.—ASYLUM STAFF AND RATE OF PAYMENT.

OFFICER.

Medical Superintendent ... ... £ per ann.

MALE ATTENDANTS AND SERVANTS.

Head Attendant ... ... £ ,,
Ordinary Attendants ... ... £ ,,

FEMALE ATTENDANTS AND SERVANTS.

Head Attendant ... ... £ ,,
Ordinary Attendant ... ... £ ,,

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