

COST PER UNIT, 1926.							£
Interest on value of island at 5 per cent.	..	..	..	..	..	..	500
Interest on value of buildings at 5 per cent.	..	..	..	..	..	..	1,155
Sinking fund on buildings at 3 per cent.	..	..	..	..	..	..	693
							<u>2,348</u>
Expenditure, Makogai votes	..	..	..	..	..	..	8,984
Expenditure on drugs and instruments	..	..	..	..	..	..	215
Expenditure, Public Works votes	..	..	..	..	..	..	1,766
Allowance for leave, pensions, &c., estimated at	..	..	..	..	..	..	600
							<u>13,913</u>
Less value of produce of the island	..	..	..	..	..	..	836
Net cost	..	..	..	..	..	..	<u>£13,077</u>

Cost per unit, $\frac{£13,077}{321} = £40$ 14s. 9d. Amount paid and due by other Administrations, £2,626. Revenue per unit, $\frac{£2,626}{64} = £40$ 14s. 3d. Balance per unit against Fiji, 6d.

ENCLOSURE No. 3.

COST PER UNIT, 1927.

The expenditure from Leper Asylum votes (XV (iv) and (v)) was £11,794. Deducting from this XV, 63 (transport of lepers), £500, and revenue obtained from sale of copra, £561	£	10,733
Expenditure on drugs and instruments	..	145
Expenditure for maintenance and minor improvements (£232)	..	2,367
Interest at 5 per cent. on purchase price of island (£10,000)	..	500
Interest at 5 per cent. on value of buildings, machinery, and equipment (£23,655)*	..	1,183
Sinking fund at 3 per cent. on value of buildings, &c. (£23,655)*	..	709
Allowance for leave, pensions, &c., estimated at	..	600
Total expenditure	..	<u>£16,237</u>

The value of the buildings is exclusive of the value of those buildings erected at the cost of the Governments other than Fiji; also the value of the equivalent buildings erected at the cost of Fiji to house patients from Fiji and the co-operative store building not paid for from Government funds. It includes the sum of £1,000 for equipment.

The average daily number of units in the Asylum in 1927 was (Natives, 336·7; Chinese, 13·9; Europeans, 14·8 persons) 387·15. Therefore the annual cost per unit, apart from interest and sinking fund on certain buildings as above, was $\frac{£16,237}{387 \cdot 15} = £41$ 18s. 8d. The total annual cost per unit, including the interest and sinking fund on all buildings, &c., except the co-operative store, was $\frac{£17,690}{387 \cdot 15} = £45$ 13s. 4d.

ENCLOSURE No. 4.

LEPERS AT MAKOGAI FROM OUTSIDE THE COLONY OF FIJI ON 31ST DECEMBER, 1927.

Administration of Western Samoa—							
Samoan Natives	..	..	..	..	..	..	15
Solomon-Islanders	..	..	..	..	..	..	3
Chinese	..	..	..	..	..	..	3
Half-castes	..	..	..	..	..	..	5
American Samoa—							
Half-caste	..	..	..	..	..	..	1
Tonga—							
Natives	..	..	..	..	..	..	12
Half-caste	..	..	..	..	..	..	1
Cook Islands—							
Natives	..	..	..	..	..	..	57
New Zealand—							
Europeans and half-castes	..	..	..	..	..	..	4
Maoris	..	..	..	..	..	..	3
Chinese	..	..	..	..	..	..	2
Total	..	..	..	..	..	..	<u>106</u>

LEPERS AT MAKOGAI FROM WITHIN THE COLONY OF FIJI ON 31ST DECEMBER, 1927.

Europeans and half-castes	..	..	..	..	..	..	3
Chinese	..	..	..	..	..	..	8
Natives and Indians	..	..	..	..	..	..	322
Total	..	..	..	..	..	..	<u>333</u>

ENCLOSURE No. 5.

VALUE OF BUILDINGS, ETC., AT MAKOGAI, JANUARY, 1928.

(Note by the Commissioner of Works.)

All buildings, including outbuildings, were measured up and valued on a cubic-content basis, the depreciation for age being calculated at the rate of 2 per cent. per annum. Other public works, such as jetties, water-supplies, machinery, plant, and floating stock, have been entered on their present-day value.

* See detailed statement attached.