

MENTAL HOSPITALS DEPARTMENT—*continued*.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

To Institutional accounts—	£	s.	d.		£	s.	d.
Auckland	57,014	11	3	By Balance	358,939	14	9
Christchurch	61,239	15	0				
Dunedin	81,838	9	8				
Hokitika	23,832	3	4				
Nelson	28,001	11	3				
Porirua	75,173	8	1				
Tokanui	31,374	13	9				
Interest on Wellington land	465	2	5				
	<u>£358,939</u>	<u>14</u>	<u>9</u>		<u>£358,939</u>	<u>14</u>	<u>9</u>

BALANCE-SHEET AS AT 31ST MARCH, 1927.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital Account	1,067,760	14	0	Land	226,480	18	4
Sundry creditors	8,260	6	0	Buildings (institutional)	777,788	2	5
Depreciation Reserve	92,694	7	7	Buildings (farm)	36,642	16	4
Treasury Adjustment Account	460,207	5	11	Developmental	7,195	12	2
				Improvements	18,428	18	8
				Furniture and fittings	23,820	0	11
				Plant and machinery (institution)	33,799	14	11
				Plant and machinery (farm)	2,626	13	11
					£	s.	d.
				Motor-vehicles	5,819	0	0
				Less losses in Suspense	105	0	0
					5,714	0	0
				Other vehicles	1,543	17	0
				Surgical instruments	290	1	9
				Loose and artisans' tools	2,058	9	7
				Farm implements	3,165	2	9
				Stores and equipment	92,353	17	7
				Live-stock	24,301	10	6
				Stored and growing crops	11,957	10	4
					£	s.	d.
				Sundry debtors	1,733	19	4
				Less losses in Suspense	26	15	7
					1,707	3	9
				Expenses paid in advance	108	7	10
				Excess expenditure over income	358,939	14	9
	<u>£1,628,922</u>	<u>13</u>	<u>6</u>		<u>£1,628,922</u>	<u>13</u>	<u>6</u>

NOTE.—The assets include amounts of a capital nature expended by the Public Works Department for which the Department possesses no parliamentary appropriation. The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value as assessed by Public Works Department; (b) interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1926; (c) maintenance of buildings by the Public Works Department; (d) no charge has been made in farm accounts in respect of patients' labour.

THEO. G. GRAY, Inspector-General of Mental Hospitals.
W. RIACH, A.R.A.N.Z., Accountant.

I hereby certify that the Farm Working Accounts, Institutional Accounts, Income and Expenditure Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that—(1) The valuations of land, buildings, and improvements are incomplete; (2) the income from maintenance fees does not represent the earnings for the year, and the outstandings at the end of the year have not been correctly stated; and (3) subject to the departmental notes above.—G. F. C. CAMPBELL, Controller and Auditor-General.