

MENTAL HOSPITALS DEPARTMENT—*continued*.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1928.

To Institutional accounts—	£	s.	d.		By Balance	£	s.	d.
Auckland	65,084	19	10			367,475	19	2
Christchurch	61,815	5	10					
Dunedin	80,608	5	4					
Hokitika	24,198	3	2					
Nelson	31,873	4	8					
Porirua	73,975	14	10					
Tokanui	27,604	17	6					
Kingseat	1,850	5	7					
Interest on Wellington land	465	2	5					
	<u>£367,475</u>	<u>19</u>	<u>2</u>			<u>£367,475</u>	<u>19</u>	<u>2</u>

BALANCE-SHEET AS AT 31ST MARCH, 1928.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital Account	1,268,272	7	2	Land	203,401	7	2
Sundry creditors	10,768	14	7	Buildings (institutional)	892,800	11	11
Depreciation Reserve	118,071	8	0	Buildings (farm)	37,884	6	1
Treasury Adjustment Account	345,788	5	4	Developmental	7,868	2	10
				Improvements	19,990	17	5
					£	s.	d.
				Plant and machinery (institution)	33,943	17	9
				Less losses in Suspense	20	0	0
					<u>33,923</u>	<u>17</u>	<u>9</u>
				Plant and machinery (farm)	2,626	13	11
					£	s.	d.
				Motor-vehicles	5,283	6	5
				Less losses in Suspense	65	10	0
					<u>5,217</u>	<u>16</u>	<u>5</u>
				Vehicles other than motors	1,508	9	0
				Loose and artisans' tools	2,429	12	8
					£	s.	d.
				Farm implements	3,240	13	0
				Less losses in Suspense	2	14	6
					<u>3,237</u>	<u>18</u>	<u>6</u>
				Stores and equipment	100,442	19	8
				Live-stock	21,419	2	4
				Stored and growing crops	15,534	5	3
				Surgical instruments	310	18	8
				Furniture and fittings	25,912	8	7
					£	s.	d.
				Sundry debtors	832	19	7
				Less losses in Suspense	7	0	0
					<u>825</u>	<u>19</u>	<u>7</u>
				Expenses paid in advance	89	8	2
				Excess expenditure over income	367,475	19	2
					<u>£1,742,900</u>	<u>15</u>	<u>1</u>
	<u>£1,742,900</u>	<u>15</u>	<u>1</u>		<u>£1,742,900</u>	<u>15</u>	<u>1</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 appropriations: (a) Rental values as assessed by Public Works Department; (b) interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1927; (c) maintenance of buildings by the Public Works Department; (d) no charge has been made in farm accounts in respect of patients' labour.

THEO. GEO. 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 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; (2) subject to the departmental notes above.—G. F. C. CAMPBELL, Controller and Auditor-General.