MENTAL HOSPITALS DEPARTMENT—continued.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1932.

		(Income.					£	s.	d.			
To Institutional acc	counts-				£	S.	d.	By	Balance	9						402,387	9	8
$\mathbf{Auckland}$					59,170	3	6											
Christchurch					67,359	6	5	į										
Dunedin					86,408	17	8	:										
Hokitika					23,346	1	1											
Nelson					36,336	14	11											
Porirua					86,297	1	3											
Tokanui					35,712	18	10											
Kingseat					7,313	13	7											
Interest on Well	lington	Land Ac	count		442	12	5											
				;	£402,387	9	8								£	402,387	9	8
				:				I							-			

BALANCE-SHEET AS AT 31ST MARCH, 1932.

Liabilities.										Asset	8.		£	s.	d.
Capital Account—						£	s.	$^{\mathrm{d}.}$	Land				231,985	6	5
Public Works Fund						1,578,574	16	4	Buildings (institutional)				. 1,222,414	16	6
Consolidated Fund						251,183	9	0	Buildings (farm)				37,992	18	3
Sundry creditors—			£	s.	d.				Plant and machinery (instit	tutional)		. 57,927	0	7
Departmental			1,159	5	4				Plant and machinery (farm))	••		2,594	9	4
Other			4,411	19	2				Improvements	· • •			82,057	1	8
						5,571	4	6	Motor-vehicles				3,039	0	0
Depreciation Reserve					٠.	261,043		10	Vehicles other than motors				1 900		6
Bad Debts Reserve						5,411	0	0	Loose and artisans' tools				ຄ໌ສວວ		7
Writings-off, Reserve						4,682	13	7	Farm implements				9 507		6
Treasury Adjustment						186,044		10	Stores and equipment				105,004		5
, ,,									Livestock				06 779		6
									Stored and growing crops				16 076		$\tilde{2}$
									Surgical instruments				265		4
									Furniture and fittings				94 410		7
									Sundry debtors—		£	s. d		_	-
									Departmental		1,098	5 (
									Other		54,546		ĺ		
									, , , , , , , , , , , , , , , , , , , ,	• •			55,644	17	11
									Expenses paid in advance				90		7
									Assets in Suspense				4 600		7
									Excess of expenditure over				409 997		8
					_				The state of the s			•			
					£	2,292,511	10	1					£2,292,511	10	1
					=				ı						Comm.

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) Interest at $4\frac{1}{2}$ per cent. on capital; (b) maintenance of buildings by the Public Works Department; (c) no charge has been made in farm accounts in respect of patients' labour; (d) sundry debtors for maintenance as at 31st March, 1932, have been estimated.

TLEO. G. GRAY, Director-General of Mental Hospitals. F. A. Lyford, 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, subject to the above departmental notes.—G. F. C. Campbell, Controller and Auditor-General.