

MENTAL HOSPITALS DEPARTMENT—*continued.*

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

<i>Expenditure.</i>								<i>Income.</i>				£	s.	d.
To Institutional accounts—				£	s.	d.	By Balance	..	..	..	..	402,387	9	8
Auckland	..	..	..	..	59,170	3 6								
Christchurch	..	..	..	..	67,359	6 5								
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 Wellington Land Account				..	442	12 5								
					£402,387	9 8						£402,387	9 8	

BALANCE-SHEET AS AT 31ST MARCH, 1932.

[illegible]

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 4½ 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.